



Town of Lauderdale-by-the-Sea, FL Adopted Annual Budget

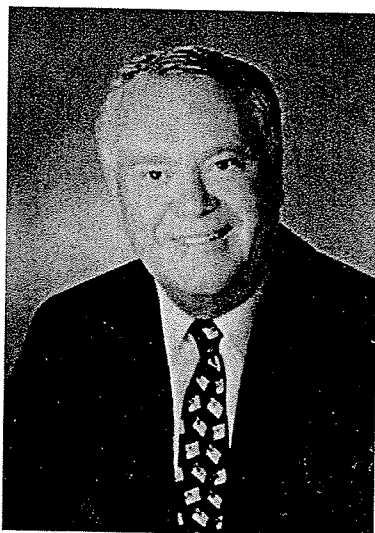


**Fiscal Year 2009/2010
October 1, 2009 - September 30, 2010**

Mayor Roseann Minnet



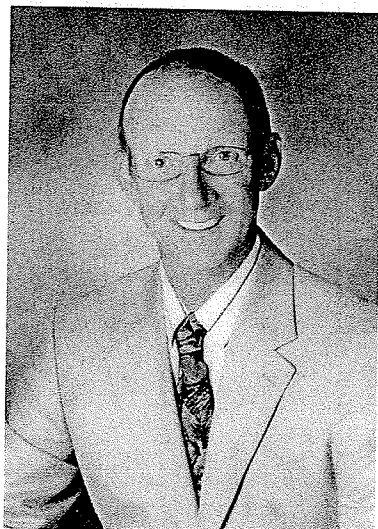
Vice-Mayor Jerry McIntee



Commissioner Birute Ann Clotey



Commissioner A. Stuart Dodd



Commissioner Jim Silverstone



*Town of
Lauderdale-By-The-Sea*

Adopted Annual Budget



Fiscal Year 2009/2010

October 01, 2009 – September 30, 2010

TABLE OF CONTENTS

TRANSMITTAL LETTER	Page
Town Manager's Budget Message	I - XIII
INTRODUCTION SECTION	
General Information	1-5
Town of Lauderdale-By-The-Sea List Of Principal Officials	6
Town of Lauderdale-By-The-Sea Organizational Chart	7
Budget Timetable	8
Budget Process, Financial Structure and Budgetary Control	9-12
Tax Bill Distribution Chart	13
Comparative Position Count (Funded Positions)	14-15
Broward County Cities – Millage Rates 2005 - 2009	17
Financial Overview	18-19
Revenue, Financial Reserve and Surplus Policies	20
Fund and Carry Forward Balances	21
Investment and Debt Management Policies	22-24
Budget Summary – All Funds – Fiscal Year 2009/2010	25
Performance Measures	26-28
FINANCIAL SECTION	
Consolidated Budget Summary By Fund	29
Executive Summary	30-33
General Fund Revenue – Source of Funds	34
Revenue Summaries By Fund	35-42
Expenditure Summaries By Fund	43-44
General Fund Expenditure Detail & Changes	45-49
Capital Improvement Fund Expenditure Detail & Changes	50
Governmental Type Funds Expenditure Summary	51
Proprietary Funds Detail & Changes	52-53
Special Revenue Funds Detail & Changes	54-55
Mission Statement	56-57
GENERAL FUND	
Legislative and Policy	60-61
Donation-Non For Profit Organizations	62-63
Municipal Building-Chamber of Commerce	64-65
Executive – Town Manager / Administration	66-69
Town Attorney	70-71
General Government	72-73
Police	76-77
Fire	78-79
Fire Rescue	80-81
Development Services	82-83
Public Buildings	86-87
Public Works	88-89
Community Standards	90-91
Parking Enforcement	92-93
Recreation	96-97

TABLE OF CONTENTS

Beach	98-99
Inter-Fund Transfers	100-101
SPECIAL REVENUE FUNDS	
Police Law Enforcement Description and Projects	104
Police Law Enforcement – Revenues & Expenditures	105
Police Law Training Description and Projects	106
Police Law Training – Revenues & Expenditures	107
PROPRIETARY FUNDS	
Sewer Fund Description and Projects	110
Sewer Fund - Revenues & Expenditures	111
Parking Revenue Improvement Fund Description and Projects	114
Parking Revenue Improvement Fund - Revenues & Expenditures	115
CAPITAL IMPROVEMENT FUND	
Capital Improvement Fund Description and Projects	118-120
Capital Improvement Fund - Revenues & Expenditures	121
STATISTICS	
General Information	125
General Governmental Revenues By Source - Last Ten Fiscal Years	126
General Governmental Expenditures By Source - Last Ten Fiscal Years	127
Gross Taxable Values – Last Ten Fiscal Years	128
Adopted Millage and Comparison Of Debt Millage Levied - Last Ten Fiscal Years	129
Direct & Overlapping Governments – Last Ten Fiscal Years	130
Proprietary Funds Revenues and Expenditures By Source - Last Ten Fiscal Years	131
Special Revenue Funds Revenues and Expenditures By Source - Last Ten Fiscal Years	134
GLOSSARY	
Glossary of Terms	133-140



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Lauderdale By The Sea
Florida**

For the Fiscal Year Beginning

October 1, 2007

Charles S. Cox

President

Jeffrey R. Enos

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Town of Lauderdale-by-the-Sea

Office Of The Town Manager

4501 N. Ocean Drive
Lauderdale-by-the-Sea, FL 33308

Date: October 1, 2009

Mayor Roseann Minnet
Vice Mayor Jerry McIntee
Commissioner Birute Clotey
Commissioner Stuart Dodd
Commissioner Jim Silverstone

Honorable Mayor and Commissioners:

In accordance with Article V, Section 5.5 (7) of the Town of Lauderdale-By-The-Sea Charter, I am herewith submitting the Fiscal Year budget commencing October 1, 2009.

Following is the adopted annual budget, which represents the budgetary policy direction expressed by the Town Commission. This budget document demonstrates the Town's commitment to improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

As the Town begins its 63rd year, maturity brings aging infrastructure, changing demographics, property tax reform and an eventual slowing of revenue growth. Concurrently, the Town Commission, Town citizens and Town staff have risen to the task of building a prosperous Town. We are ready to maintain financial stability and continuation of services during these changing times. The fiscal 2009/2010 budget represents the funding of our strategic roadmap to the future. As such, it is more than just estimated revenues and appropriations. This document serves four basic purposes.

1. A policy document defined and approved by the Town Commission as to the direction the Town will move going forward.
2. A financial plan that defines the various sources of funds to be collected as well as the services, programs, and activities that will be provided to the citizens.
3. An operational guide for department directors and legislative personnel pertaining to the structure of programs and activities.
4. A communication device providing the public and other entities with a document defined in layperson's terms as opposed to the old governmental financial numbers format. The budget as a communications device is designed to be user friendly with summary information in text, tables and

graphs. The budget document includes historical data and a glossary of budget terms for reference.

In addition to the budget timetable, the budget process is fully discussed in the budget document on pages eight thru twelve.

The total of all funds proposed budget for fiscal year 2009/2010 is \$ 15,502,557. The total of all funds budget represents an overall decrease of \$ 8,337,953 or approximately 34.97% reduction from fiscal year 2008/2009 amended budgets. The budget is balanced pursuant to the laws of the State of Florida. The decrease is driven by the significant decrease in interest rates, reduction in property values, and the current state of the economy.

Mission Statement

The Commission is committed, under complete transparency, to pursue the will of the people, and acknowledge that any decisions shall maintain and enhance the charm and pattern of a people friendly seaside village.

Vision Statement

The Commission is committed to supporting our citizens, so that they may uphold civic pride and quality of life within our Town and continue to reside and/or pursue business within our charming community.

Short Term Goals

Administration:

Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

Municipal Services:

Achieve improved customer service by maintaining an open door policy in Town Hall to address concerns of residents and visitors. Continue to disseminate accurate information in a timely manner via the town's cable channel, monthly newsletter and website.

Economic/Physical Development:

Continue to aggressively pursue grant funding for current and future capital improvement projects.



Long Term Goals

Ensure a financially responsible government and an economically vital community. Protect and provide effective services to residents allowing them to live their lives to the fullest. Continue to improve infrastructure to assure the continued success of our primary industry “tourism”, and maintain a healthy environment and quality of life for residents and visitors.

Our long-term goals are based on the Town’s Master Plan, which lays out a blueprint for the future design and evolution of the physical development of the Town. The master plan assist in prioritizing the five-year capital improvement plan (CIP). The master plan is a document prepared and reviewed by the Master Steering Committee, residents, businesses, staff and the Town Commission.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest extent possible. In addition, the Town continues to provide infrastructure to assure the continued success of its primary industry, “tourism”.

The Town is committed to maintaining emergency reserves in order to have the flexibility to react appropriately, and plan for the unexpected so as to not adversely impact all residents from such event.

COMMISSION AND MANAGEMENT FINANCIAL POLICIES AND PRIORITIES

The Town administration and Town departments continue to monitor spending, implement new management strategies, and recommend new policy initiatives. Careful budget monitoring and management practices have significantly improved the Town’s overall budgetary position.

Our organization-wide financial and programmatic policies and goals are clear. The administration continues to work incrementally to build the financial strength of the Town, by developing non-ad valorem and user-based revenue sources, by holding the line on property taxes, and by building the Town’s financial reserves through proper budgeting strategies. The Town has enabled the Sewer and Parking Proprietary Funds to eliminate their reliance on the General Fund by implementing user fees and parking meter revenues.

Our Fund Balance/Carry forward Policy continues to be one of using the year-end carry forward to pay down existing promissory notes borrowed for capital improvements to remain within the 10% debt limit set forth by administrative policy in addition to:

1. Set aside additional funds in the Emergency Reserve.
2. Set aside additional funds in the General Fund Operating Reserve.
3. Set aside additional funds in the Capital Assets Depreciation accounts.



4. Carry forward not budgeted for general operating expenses.

AVAILABLE RESOURCES

The Town continues to adequately maintain reserves in order to eliminate the dependence on the year-end Fund Balance. The current available reserves as of September 30, 2009 are approximately:

1. General Fund Emergency Reserve - \$ 2,329,648.
2. General Fund Investment Operating Reserve - \$ 161,996.

FY08/09 BUDGET – LAST YEAR

We have successfully attained many accomplishments to be proud of during the past year. The Town has won numerous awards and continues to respond quickly and effectively to our residents maintaining our culture of outstanding customer service.

MAJOR ACCOMPLISHMENTS

I believe the Town Commission can be proud of the numerous accomplishments this fiscal year. The below is a list of completed projects, grant awards and revised policies completed during fiscal year 2008/2009.

- Commission approval of recommended changes to the Comprehensive Plan and approved the Evaluation Appraisal report.
- Commission approval of recommended changes to the Comprehensive Plan and approved the Water Supply Facilities Work Plan.
- Commission approval of interlocal agreement with Broward County and local municipalities and participates in the school concurrency element.
- Commission approval of approximately 88% recommended changes to Towns Code of Ordinances.
- Completed Seagrape sidewalk and streetscape project which included the relocation of utilities by Florida Power Light (FPL), American Telephone Telegraph (ATT) and Comcast. In addition project was expanded and improvements were made to Washingtonia Avenue, and the end of Seagrape Drive crossing West Tradewinds into the cul-de-sac.
- Completed milling and repaving the entire length of West Tradewinds.
- Received \$1,000,000 funding from Pier Pointe, LLC (Oriana) for the El Mar streetscape project.
- Completed Beach Pavilion project on Commercial Boulevard.



- Successfully negotiated an agreement with Choice Environmental, Inc. for solid waste and recycling services providing a cost savings to approximately 2,000 residential accounts and a decrease to the majority of commercial accounts.
- Completed generator installation in public safety complex and underground wiring, which provides generator service to Town Hall and Municipal Services buildings.
- Completed lift installation in the public safety complex to meet American Disabilities Act standards.
- Completed systems certification process of sewer projects of Bel Air and Sunset Lane.
- Successfully implemented the first year of the tennis clinic for residents with Tennis pro Craig Petra.
- Successfully began the first year of the concert series with the Lynn University Conservatory of Music.
- Successfully began the first year of repaving town streets maintaining and improving the Town's infrastructure.
- Completed installing and replacing hurricanes shutters in Town and Jarvis Hall.

Grant Assistance

- Successfully operated and entered into an agreement for another year of the Community Bus Program and received funds from Broward County Department division of Mass Transit.
- Successfully operated and entered into an agreement for another program year of the Senior Center Activity Center and received funds from Broward County Department division of Community Development.
- Successfully implemented another full year of street light maintenance program and received funds from Florida Department of Transportation.
- Successfully received extension with Broward County for Community Development Block funds, which assisted in the funding of the completed Commercial Boulevard beach pavilion.
- Successfully entered into agreement with the Local Agency Program (LAP) from the Florida Department of Transportation (FDOT) for the design element of the A1A Streetscape Project.
- Submitted grant application for fiscal year 2009/2010 funding to the Department of Environmental Protection, Florida Coastal Management Program for a marine park.
- Submitted the 2010 appropriation request to the Office of Congressman Ron Klein for Stormwater Drainage Improvements.
- Submitted grant application for fiscal year 2009/2010 funding of Community Bus Program to Broward County Department division of Mass Transit.
- Submitted grant application for fiscal year 2009/2010 funding for the Senior Center Activity Center to Broward County division of Community Development.



- Submitted request for extension of funds for fiscal year 2009/2010 for the street light maintenance program to Florida Department of Transportation.
- Submitted grant application to the Department Of Homeland Security for the construction of a firehouse garage.
- Submitted grant application to the Florida Municipal Insurance Trust for the personal protective equipment, or PPE, to protect employees' eyes, face, and extremities from serious workplace injuries.
- Submitted grant application to the Florida Municipal Insurance Trust for the Town-wide sidewalk repair and replacement program.
- Submitted letter of support to the U.S. Forest Service as it pertains to the National Urban and Community Forestry grant in order to collaborate with Broward County. Our participation in this challenge cost share program will provide the Town with tree canopy mapping which supports urban forestry environmental initiatives.

Awards Acknowledgements

- The Town received another award for "Distinguished Budget Presentation Award" from the Government Finance Officers Association of the United States and Canada for the Towns budget document for FY 2008/2009.
- The Town received another award for "Excellence in Financial Reporting" from the Government Finance Officers Association of the United States and Canada for the Town's Comprehensive Annual Financial Report (CAFR) for FY 2007/2008.

Risk Management

- Risk Management successfully continued to monitor and improve the Town's insurance coverage's and participated in the Florida League of Cities premium credit programs. This led to an additional \$ 25,534 savings in the current fiscal year. Since entering the Town in the premium credit program the Town has saved approximately \$ 322,291.
- Successfully maintained our rating of Class 8 in the Community Rating System (CRS) program, a Federal Emergency Management Agency (FEMA) program that provides a minimum of 8% savings to our residents on their Flood Insurance policies.
- Successfully maintained our Insurance Services Office, Inc (ISO) rating of four (4), a Public Protection Classification (PPC). In general the price of fire insurance in a community with a good PPC is substantially lower than in a community with a poor PPC, assuming all other factors are equal this provides a savings to our residents on their property insurance policies.



FY09/10 BALANCED BUDGET – NEXT YEAR

ATTAINING OUR FINANCIAL AND BUDGETARY GOALS AND OBJECTIVES

Next year's budget proposal and tax rates are based upon my previous discussions with and direction of the Town Commission. FY08/09 year-end budget projections were based on our available financial data to date, recommendations from staff, and administrative review. With last year's accomplishments behind us, we look forward to new challenges in the upcoming fiscal year. The fiscal year 2009/2010 budget focuses on maintaining and improving service levels, continuing projects in progress, improving processes and practices, replacing or repairing infrastructure and equipment as needed, and improving on an already sound financial position.

During the initial budget discussion the direction of the Town Commission was to maintain the current millage rate of 3.9990, which would provide a reduction of taxes to taxpayers in the Town as the result of the decrease in property values. The 2009/2010 budget reflects a millage rate of 3.9990. The millage rate of 3.9990 will represent decrease of approximately 10.80% in the Town's tax bill. The Town's total property valuation decreased to \$ 1,935,973,843 as a result of property reform and overall the nation's economy. In addition, the Town's taxpayers that homestead their properties will receive a homestead exemption of \$50,000 when in the past the total exemption was \$25,000. The proposed budget reflects reduction of, operating expenses, contractual services, capital purchases and the method in which services are being provided. Employees continue to work a reduce workweek in order to maintain expenses paralleled to existing revenue stream. Although reductions were possible, funding has been set aside for reserves in an event of a hurricane.

In addition, funds have been allocated to the Capital Improvement Fund. The Town Commission approved approximately \$1.68 million in funds for town wide capital improvement projects in fiscal year 2009/2010. While program modifications and capital improvement projects will be discussed in detail in later sections of the budget document, some of the Town's short-term capital goals for FY 09/10 are listed below.

Following is a list of projects that the planning process began or is in progress fiscal year 2008/2009 and is to be completed before the end of the next fiscal year September 30, 2010.

- Reef Habitat Project – the coral and fish habitat restoration project received its permit from the U. S. Corp of Engineers to begin the project and Town has submitted documents for permit to the Department of Environmental Protection, the Water Management District.
- Received proposed designs from the students of the Art Institute of Fort Lauderdale for the El Mar Streetscape project. Commission needs to finalize design and scope of project.



- Prepare request for proposal document for selection of the engineer for the design element of the A1A Streetscape Project.
- Award contract for the construction of the Bel Air entryway projects. This project is phase II of the entryway project.
- Award contract for the construction of the holding cell, sally port and improvements to the police department.

Following is a project that is anticipated to begin in fiscal year 2009/2010 and anticipated to be completed before the end of the fiscal year September 30, 2011.

A1A Streetscape Project:

- >FY09/10 - selection of the engineer for the preliminary design, and projected construction administration cost.
- >FY10/11 – contract awarded and construction begins shortly thereafter SR A1A, Pine Avenue to Terra Mar Drive.

El Mar Streetscape Project

- >FY09/10 – Contract Awarded and construction to begin shortly thereafter.

The above list is not intended to be comprehensive, but rather to indicate projects that have been undertaken and accomplishments the Town Commission, Town Administration and Town staff have successfully completed in addition to the day-to-day operational responsibilities, which comprise most of staff's workload, which is ongoing.

Strategic Planning Process

The fiscal year 2009/2010 budget also focuses on building for the future. The Town's ongoing strategic planning process is an affirmation and continuation of a vision that started years ago by the Commission, residents and businesses, which is now supported by the Master Steering Committee that provides feedback from the Town Commission, residents, and business owners. It is known that the greater the participation, the greater is the sense of ownership. The Town's infrastructure is of vital importance to the physical and economic stability of our community. Therefore, the Town continues to emphasize the importance to maintain, repair and make necessary improvements that extend the life and improve the condition of our aging infrastructure.

Following is a list of projects that began in prior years and have been considered for implementation in future years:

- Town Sidewalk Inspections - this is the third year the Town has begun a comprehensive program to repair and maintain Town owned sidewalks and right of ways throughout the community. In conjunction with the City of Fort



Lauderdale, the Town contracts with the Florida Youth Conservation Corps for necessary improvements. This project continues to be funded in FY 09/10.

- Town Drainage Maintenance and Improvements - this is the second year the Town continues to repair and maintains Towns drainage system. This program began as the result of eliminating the storm water fees creating the need of the Towns Municipal Services department to begin a comprehensive program to clean and maintain french and storm drains throughout the community. Since the project has been well received by residents and business owners, we expect to recommend to the Town Commission the continuance of this project in FY 09/10, subject to future funding.
- Buoy Maintenance - this is the eighth year the Town funds the beach swimming buoy maintenance program in which buoys and hardware are inspected and/or reattached by American Underwater Contractors. This project continues to be funded in FY 09/10.
- Town Street Inspections - this is the second year the Town has begun a repair and maintenance program to the Towns streets. This program allows street to be inspected, milled if necessary and repaved. Since the project has been well received by residents and business owners, we expect to recommend to the Town Commission the continuance of this project in FY 09/10, subject to future funding.

Following is a list of projects that will begin in fiscal year 2009/2010 and will be considered for implementation in future years:

- Bus Stops and Shelters - Broward County awarded a contract for improvements to bus stops within the County. The Town is awaiting the draft interlocal agreement from the County to be able to make a recommendation to the Town Commission. Information on funds available from Broward County for purchasing bus shelters has also been requested. We anticipate Broward County to assist municipalities with grant funds. The Town has allocated funds in the Capital Improvement Plan for fiscal year 2010/2011.
- Terra Mar Bridge - the Town and the City of Pompano jointly own This bridge. The Town Of Lauderdale-By-The-Sea is waiting for receipt of interlocal agreement in order to hire engineer to provide cost estimates of repairs needed to the bridge. . We anticipate the City Of Pompano to support our desire to repair the bridge and provide partial funding. The Town has allocated funds in the Capital Improvement Plan for fiscal year 2009/2010.
- Beach Re-Nourishment - the Town has submitted their estimated share of cost and is awaiting final review of the Broward County' Shore Protection Project for realization of federal and state reimbursement. It is anticipated that the review process by FDOT will be completed by September 30, 2010. The Town has allocated funds in the Capital Improvement Plan for fiscal year 2010/2011.

The Capital Improvement Fund (CIP) continues to be updated and expanded upon our five-year project recommendations; project estimates continued to be refined in order to meet our CIP policy objectives and enable the Town to



undertake new capital projects in future years. Participation in this process includes the Town Commission, residents, business owners and Town staff.

Major Policy Initiatives, Financial and Budgetary Goals and Objectives for FY09/10 to Meet Our Mission

The following are brief summaries of my recommendations concerning major policy initiatives, goals, and objectives that should be established or carried out in the coming fiscal year(s) to meet our Mission. Although the current or former Town Commission (s) has set many of these policies, others have been addressed at individual Town Commission meetings where these topics will be considered.

Budget Considerations

As we approached next year's budget proposal, there were several projects and/or issues that possibly had a major impact on the budget.

Capital Improvements

The Town must commit extra funds to pay for its deteriorating infrastructure and for beautification. Because our resources were limited, we approached this on a pay-as-you-go basis. The Town's needs are critical, and this seems to be largely acknowledged by most Town residents.

The Town Commission has continually prompted staff to find ways to address our capital needs more quickly. Our response has been 1) restructuring of the Town's ailing financial base; 2) undertaking project design, preparation, and administration 3) borrowing, and subsequently, restructuring current promissory notes. Previous recommendation remains the same, and the staff recommendation will continue to provide an infusion of funds to continue to quickly pay for our capital improvement, beautification, and infrastructure needs. The debt balance for year-end September 30, 2009 is estimated to be approximately \$ 1.5 million. As soon as the economic changes and the present yield calculation rates change I will again recommend to the Town Commission that the Town pay down on the Parking Improvement Fund.

The Town is moving strongly into high-quality redevelopment. Improved infrastructure, updated zoning protection, new buildings with improved architecture, increased beautification, and a healthy and economically viable business district all contribute to a healthy municipality. When done properly, the Town residents' taxes will remain low and services high. Otherwise, if there is no redevelopment, lower taxes and reduced quality of life will prevail.



Administrative Reforms and Financial and Budgetary Policy Development

As you know, recommendations in the past years have been geared to improving the financial and administrative systems of the Town within our limited staffing capabilities. Our ongoing policies to that end are to improve our economic redevelopment, increase user-based fees, increase grant acquisitions and awards, recover operational and administrative costs where possible, and build reserves for emergencies.

Our staff resources are carefully evaluated annually in line with future requirements. Two key components to systems reform are the continued development of modern procurement policies, practices, and development of contemporary human resources policies designed for small municipalities.

Prior Budgetary Policy Initiatives

Though we have made significant strides in our policy goals in the current fiscal year, we remain focused on improvements in the areas identified in prior budgets. This budget proposal reflects our previous commitment to maintain our current service levels and provide adequate funding for capital improvement projects. In addition, funding has been provided to maintain recreational and cultural programs.

The Town Commission's budgetary policy is to give cost-of-living adjustments (COLA) to all management and nonunion employees, effective the first full pay period, tied to the annual Broward inflation index projections available by October 1 of the fiscal year. This year we have calculated no COLA increase of non-union or management staff because of the current state of our economy. Commission salary increase was set at 5% by policy, but the Commission deferred the annual raise until the economy improves. In addition, Management staff also deferred a salary increase. The only increase awarded was 2.5% to line staff.

The Town's general liability, workers compensation and group medical insurance premiums slightly decreased by approximately \$21,000 (3.4%). The Town Administration and staff anticipate negotiating under the same terms with the Florida League of Cities Insurance Municipal Trust program for next fiscal year. The Town Risk Management program continues to be proactive which enables the Town to participate in the premium credit program saving \$25,534 in insurance premiums in fiscal year 2008/2009.

The Town personnel services and benefits decreased slightly by approximately 8.5%. This decrease is the result of implementing a reduction work schedule for Town employees in fiscal year 2008/2009, and reduction of 1.25 full time equivalency positions in fiscal year 2009/2010. Currently, the work staff assumes additional task but workforce continues to provide the same level of



services to the Town. The goal of the Administration and department directors is that a resident inquires get a response as soon as possible. Inquires are addressed in the order received or on a priority basis.

The Town Commission and I concurred that the Town should maintain an adequate Emergency Reserve in the event of a major catastrophe. In addition, municipalities regularly maintain 5% of their operating budgets in reserve, which should equate to at least three months of operating expense.

The Town is in business to provide needed services and infrastructure for our citizens. As a general rule, if reserves are sufficient, services are satisfactory and infrastructure needs are being met, then budgetary surplus should be utilized to reduce debt and continue to fund major capital improvement projects.

SUMMARY

The budget incorporated some of the recommendations made during our budget meetings. The administration and department streamlined operating expenditures; funded contractual services, adequately funded operations, maintained current service levels and simultaneously addressed our very urgent need for capital projects and community revitalization.

Because of the adopted millage rate of 3.9990 the residents of the Town should expect an decrease on their tax bill of approximately 10.80%. The residential annual fire assessment fee has remained at \$130.00 the same as fiscal year 2008/2009. Although, the Stormwater fee was eliminated in fiscal year 2008/2009 the General Fund will maintain and repair the Towns storm water outfalls at no cost to the residents avoiding the annual storm water fee to residents.

A key component to the Town's financial stability is the ability of the Town's other funds to be self-supporting. To maintain this financial stability, rates and fees need to be reviewed annually to lessen the burden of General Fund. The FY 09/10 budget is a prudent financial plan. All items are designed to enable the Town to enjoy continued financial stability while maintaining a low millage rate and at the same time provide service levels that address the changing needs of the Town, residents, and visitors.

Our community and economic development efforts have been rewarded with the recruitment of several new businesses to the area, including Basilik Vietnamese Grille, Divine Hair & Spa, Argenti Designers Jewelry, Lilac and Lillies, Abru Café, BAM Designer Apparel and the completion of 45 dwelling units by Mintos-Villas-By-The-Sea, LLC. We continue to have interest in our mixed-use downtown district, and anticipate a spell of upcoming special activities for our residents and visitors.



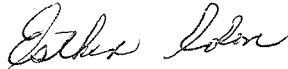
With last year's accomplishments behind us, we look forward to new challenges in the upcoming year. The Fiscal Year 2009/2010 budget represents the funding of our strategic roadmap to the future as the demographics continue to change.

I wish to extend my sincere appreciation to the Finance staff and Department Directors for their participation in the preparation of the Fiscal Year 2009/2010 budget and to the Commission for their leadership and guidance.

I would also like to recognize the effort of Kaola King and Kathleen O'Brien who worked many early mornings and late evenings in assisting me to make this document possible.

Much of this commitment can be attributed to high employee morale of a dedicated staff, a forward-looking Town Commission, and residents who have supported our past successes. For that we thank you.

Respectfully submitted,

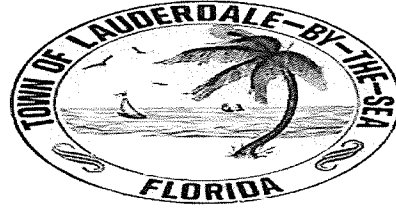
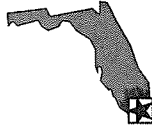


Esther Colon, Town Manager



LOCATION AND SIZE

Location: 26.18843 N, 80.09579 W
Acreage: 627



Lauderdale-By-The-Sea is located on Florida's "Gold Coast" in Broward County and is approximately 8.5 miles in area. The Town of Lauderdale-By-The-Sea is thirty miles north of Miami and thirty-three miles south of Palm Beach. It is bordered on the north by the City of Pompano Beach, on the south by the City of Fort Lauderdale and on the west by the Intracoastal Waterway.

POPULATION



The Town of Lauderdale-By-The-Sea has a year-round population of approximately 5,852 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

CITY GOVERNMENT



The Town operates under a Commission-Manager form of government. Policymaking and legislative authority are vested in the Town Commission, which consists of a mayor, a vice-mayor and three commissioners.

The Town Commission is responsible for passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions and appointing the Town Manager, the Town Attorney and various boards and advisory groups.

The Town Manager is the Chief Administrative Officer of the Town and is responsible for carrying out the policies and ordinances of the Commission, directing all Town employees, appointing and removing subordinate employees, preparing and submitting the annual budget and overseeing the day-to-day operations of the Town.

The Town Commission meets regularly on the second and fourth Tuesday of each month at 7:00 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea.

The Town's public safety program includes police, fire, fire rescue and development services.

Fire Suppression services are provided by the Lauderdale-By-The-Sea Volunteer Fire Department (VFD) through a contractual agreement.

Police Protection services are provided by the Broward County Sheriff's Office through a contractual obligation.

Fire Medical services are provided by the American Medical Response, Inc. (AMR) through a contractual agreement.

Development services include planning, zoning and code enforcement.

Insurance of building permits and inspections are provided by the Broward County Building Department under the supervision of the Director of Development Services.

RECREATION

The Town provides oceanfront beaches, tennis courts, basketball, soccer practice field, shuffleboard, bocci ball courts, a children's park, and senior and youth activities.



CLIMATE

Lauderdale-By-The-Sea's southern location and beachside produce an unvarying subtropical climate. The average annual temperature is 76 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



HOSPITAL FACILITIES

Holy Cross and North Broward Hospital and other private local hospitals service the Town of Lauderdale-By-The-Sea.

TRANSPORTATION

Lauderdale-By-The-Sea is part of a tri-county area, which has a well-developed transportation system encompassing land, air and sea travel.

HIGHWAYS

The Town is traversed north to the south by a two-lane State Road A1A bordering on the Atlantic Ocean and



east to west by State Road Commercial Boulevard.

AIR TRAVEL

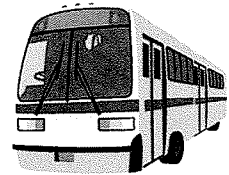
Major commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.



BUS LINES

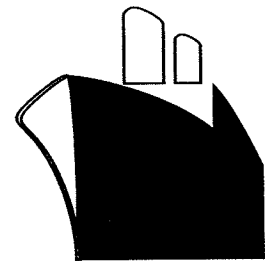
The Town operates a community bus, which provides residents local transportation year round.

Broward County provides bus service linking Lauderdale-By-The-Sea with other cities and areas of the county. Greyhound Bus Lines have local agents and service to all parts of the country.



SEA

Lauderdale-By-The-Sea is located near three seaports: Port Everglades, the Port of Palm Beach and the Port of Miami.



EDUCATION

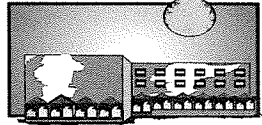
The Town of Lauderdale-By-The-Sea does not have any schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County Schools System and many other private and parochial schools.



EMPLOYMENT

Employment within the Town is primarily executive/managerial, professional, sales and hospitality. The major industries within the Town are tourism, retail trade, finance, insurance, real estate and hospitality.

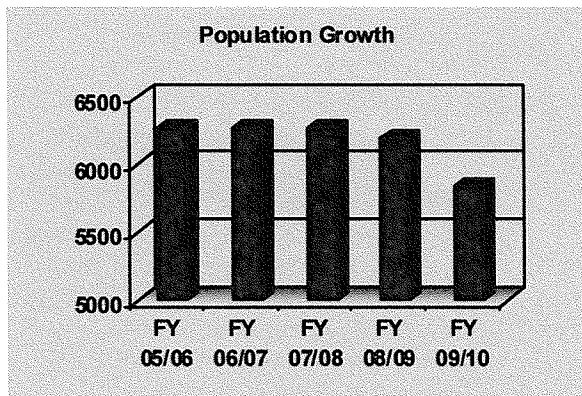
GROWTH AND REDEVELOPMENT



Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to maintain a healthy business community.

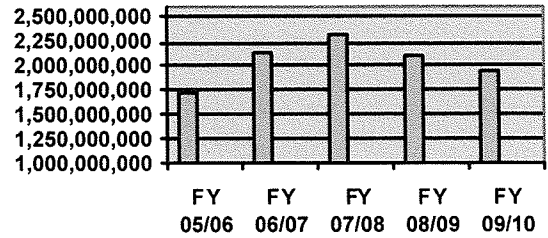


The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to the Town's economic growth. The Town's population increased from 2,990 in 1990 to a current population of approximately 5,852 in 2009.



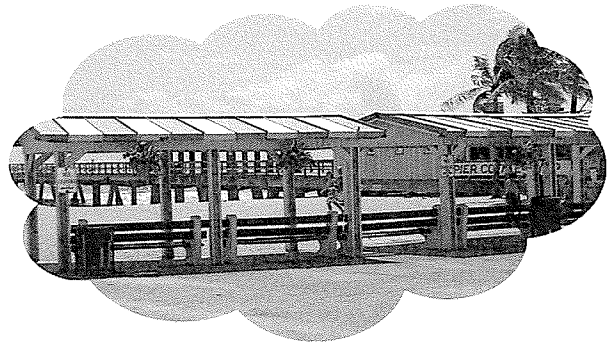
The Town Of Lauderdale-By-The-Sea has been experiencing slow redevelopment of single-family homes as well as commercial properties over the past two years but currently property values remain stable.

Property Value

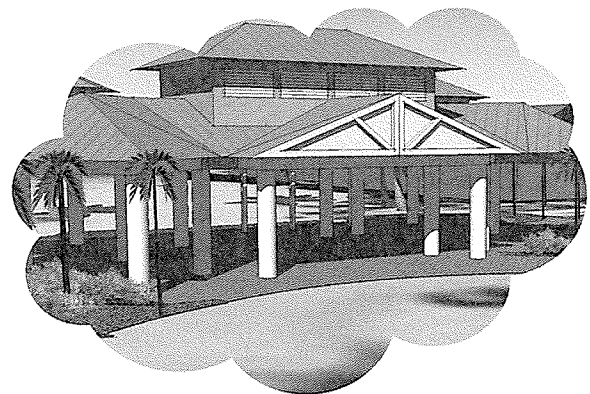


The Town is poised to move strongly into redevelopment by improving infrastructure, funding capital improvement projects and supporting a healthy economical business district.

BEFORE



AFTER



Property Value and Construction

Last Five Fiscal Years

Fiscal Year	Gross Taxable Value	Construction	
		Residential Values	Commercial Values
2004-2005	\$1,453,739,511	\$28,405,783	\$ 6,327,157
2005-2006	\$1,728,443,066	\$38,504,450	\$15,474,101
2006-2007	\$2,140,677,012	\$20,067,595	\$ 8,092,200
2007-2008	\$2,126,299,609	\$27,675,717	\$ 5,353,184
2008-2009	\$1,935,973,843 *	\$6,854,818 **	\$ 3,777,482 **
Source: Broward County Building Department 9-30-09** Broward County Property Appraiser 10-01-09 *			

<i>Principal Taxpayers and Assessed Value As of October 01, 2009</i>			
Taxpayers		Type of Business	Gross Taxable Value
Pier Pointe Developers LLC	1	Condos/Townhouses	\$ 17,063,210
Minto Villas-By-The-Sea LLC	2	Condominiums	\$13,891,580
Ocean 4660 LLC	3	Hotel	\$13,053,500
VCH Properties LLC	4	Hotel	\$12,116,890
Château De Mer LLC	5	Condominiums	\$ 8,061,360
Edmondson, James P. - Seawatch	6	Restaurant	\$ 7,123,630
White Cap of FL Inc	7	Mixed Use	\$ 6,643,560
Villas of Caprice Dev LLC	8	Condominiums	\$ 6,501,770
Little Italy Oceanside	9	Condominiums	\$ 6,020,390
Costa Del Sol Assoc Inc	10	Condominiums	\$ 5,230,510
Source: Tax Roll of Broward County, Florida 10/01/09			

Population



Year	Town of Lauderdale-By-The-Sea		Broward County		State of Florida	
Year	Population	% Change	Population	% Change	Population	% Change
1960	1,327	-	333,946	-	4,951,000	-
1970	2,879	117%	620,100	85.7%	6,791,000	37.2%
1980	2,639	-8.3%	1,018,257	64.2%	9,746,000	43.6%
1990	2,990	13.3%	1,255,488	23.3%	12,938,000	32.8%
2000	3,221	7.7%	1,623,018	29.3%	15,982,378	23.6%
2008	5,852 *	81.7%	1,751,234	7.9%	18,328,813	14.7%
Source: Bureau Of Economic & Business Research-University of Florida: 2008 (LBTS) Source: U.S. Census Bureau – State and County FedStats *						

FISCAL YEAR-	FY 05- 06	FY 06- 07	FY 07- 08	FY 08- 09	FY 09- 10
NO. OF EMPLOYEES Full Time & Contractual	134.5	148.5	93.5	157.5	156.5
POPULATION	6,278	6,278	6,278	5,852	5,852
EMPLOYEES (Per 1,000 Population)	21.42	23.65	14.89	26.91	26.74

Town of Lauderdale-By-The-Sea
List Of Principal Officials
October 01, 2009

TOWN COMMISSION

Roseann Minnet, Mayor
Jerome McIntee, Vice-Mayor
Birute Ann Clottey, Commissioner
Stuart Dodd, Commissioner
Jim Silverstone, Commissioner

TOWN MANAGER

Esther Colon

TOWN ATTORNEY

Susan L.Trevarthen

TOWN CLERK

June White

FINANCE-BUDGET DIRECTOR

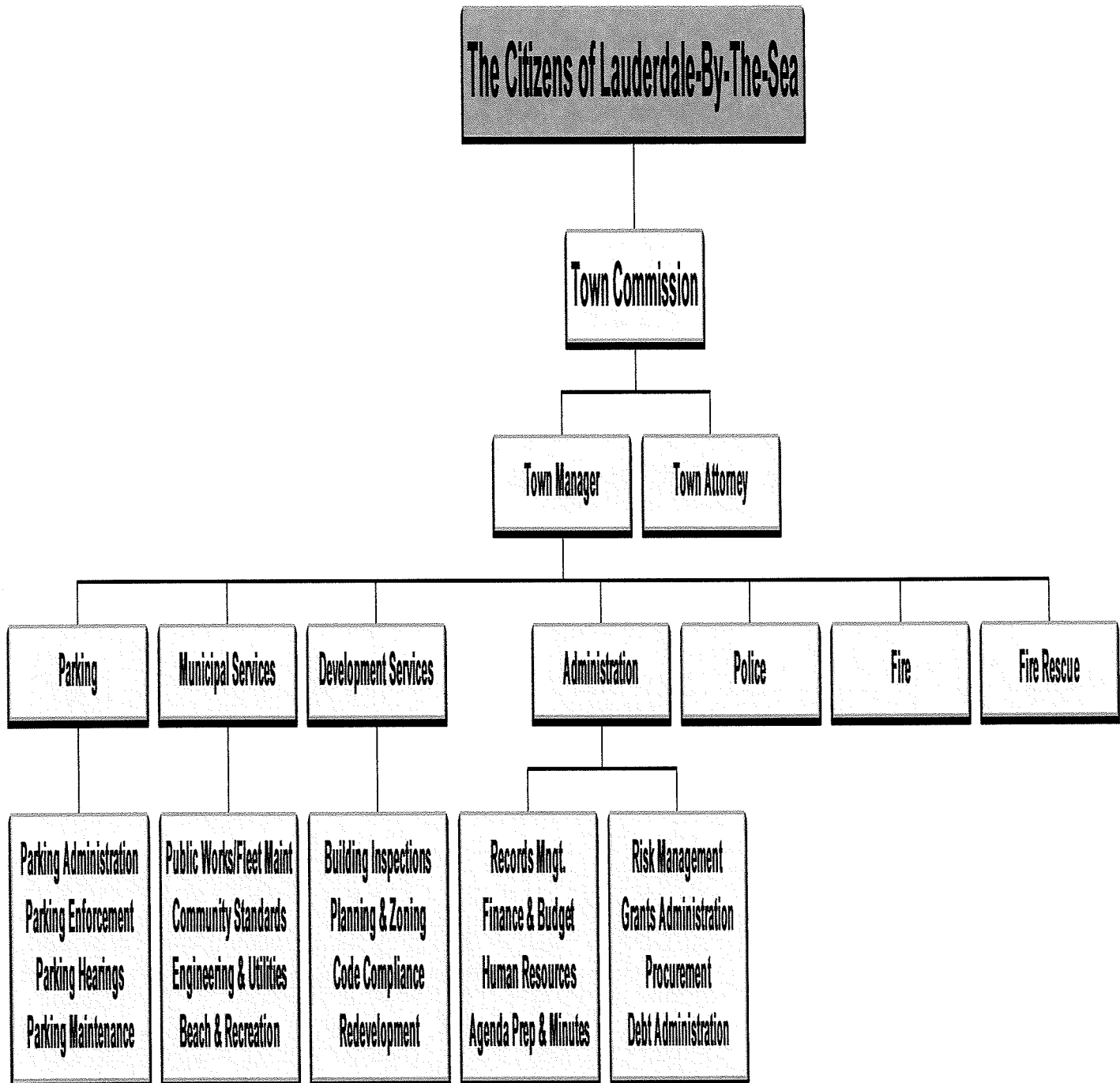
Kaola King

TOWN AUDITORS

MarcumRachlin, LLP
Certified Public Accountants & Consultants

Town of Lauderdale-By-The-Sea Organizational Chart

October 01, 2009



**Town of Lauderdale-By-The-Sea
Fiscal Year 2009/2010
Budget Timetable**

Date:	FY 2009/2010 Budget Preparation Activity
April 22	Budget Request Set To Department Heads
April 28	Set budget calendar
June 09	Budget Discussion - 5 pm workshop >Projected Millage >Project Fire Assessment >Projected Capital Improvement Projects
July 14	Budget Presentation – 5 pm workshop >Proposed Millage >Proposed Fire Assessment >Proposed Capital Projects {Prioritized}
July 28	Special Hearing – 5:01 pm Adopt Proposed Millage Adopt Proposed Fire Assessment
September 14	Special Public Hearing – 5:01pm >Adopt Tentative - Trim >Adopt Final Fire Assessment
September 28	Special Public Hearing – 5:01pm >Adopt Final Millage - Trim >Adopt Final Budget

The Town of Lauderdale-By-The-Sea Budget Process

THE BUDGET: THE PROCESS BEGINS

The fiscal year for the Town of Lauderdale-By-The-Sea begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes.

Budget planning is a year-round process. Budget Preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term plans to ensure that Lauderdale-By-The-Sea remains a unique community providing a superior quality of life to its residents and visitors.

BUDGET CALENDAR

Before the budget preparation begins, the administration updates the Town's Budget instructions for all departments involved in the budget process. These instructions are used in the actual preparation of the budget. The budget preparation itself begins in the month of March prior to the coming fiscal year. During this time, the Finance Division collects information on expected revenue as well as changes in expenditures.

Additionally, to minimize departmental time required to prepare budget requests, the Human Resource Division enters all personnel costs and benefits into the department spreadsheets. Departments are responsible for any new programs or new personnel.

The Budget requests are submitted on forms developed by the Administration to maintain consistency. To assist departments in budgeting and planning, the department heads are given the previous two year's of actual expenditures for their department, the present year approved budget and the total expenditures year to date. In addition to requesting dollars, the

departments must provide justification for each line item and goals and objectives for the coming year.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$ 1,000 and up and result in a fixed asset for the Town. Items that qualify as capital improvement projects are those that cost at least \$50,000 and have a useful life of not less than five years.

Capital Improvement Program (CIP)

Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. Approved capital outlay and capital improvement projects are incorporated into the budget.

Future operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are discussed during the budget workshops. Anticipated operating cost are reviewed prior to completion of capital projects and included in the operating department in the appropriate budget year.

In June and July the Town Manager reviews the department's requests and submits to the Commission a proposed operating and capital budget for the ensuing fiscal year.

Town Commission Approval

The Town Commission conducts budget workshops to discuss each department request. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes.

Two public hearings are conducted to obtain taxpayer comments prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

The Adopted Budget: The Process Continues

The adopted budget contains less detailed information than the proposed budget. The proposed version consists of more text and departmental justification for line items. The proposed budget is used by the Town Commission and Town residents to provide input on Town services and adopted projects. It is very detailed and easily understandable. The final version of the document will contain the formally adopted budget for the coming year. No worksheets are contained therein since all decisions have been made and incorporated into the final budget.

The revenue historical summary outlines actual revenues for a four-year period beginning with Fiscal 2005/06. Charts include revenues, related reserves (carryforward) and interfund transfers for all funds.

The expenditure historical summary outlines actual expenditures for a four-year period beginning with FY 2005/06. Charts include expenditures and transfers related to departmental operating costs for all funds.

Basis of Budgeting

Annual appropriated budgets are adopted for the General Fund, Special Revenue Fund, Capital Improvement Fund, Parking Revenue Improvement Fund and Sewer Enterprise Fund on a basis consistent with generally accepted accounting principles.

The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required undesignated fund balance reserves.

For the Town, the "basis of accounting" and "basis of budgeting" are the same for governmental funds, except for encumbrances, which are considered expenditures in the budget but not in the financial statements. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

Budgetary Control

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an operating and capital budget for the ensuing fiscal year. The budget includes expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations for the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund.
7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are reappropriated in the following year's budget.

Budget Amendment Process

After the budget has been adopted in October, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different object codes, funds, or the Emergency Reserve Account any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission, by motion, makes supplemental appropriations and then adopts an ordinance at the end of the fiscal year authorizing all transfers or amendments to the budget.

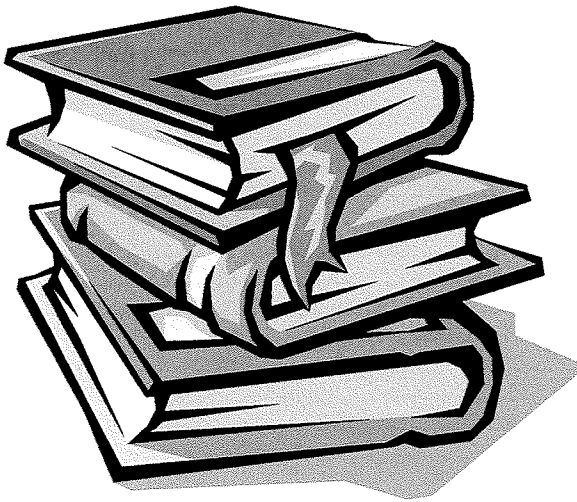


How To Read The Budget Document

The budget document is organized by fund. Each fund includes revenues; expenditures and a description of each department and or program budgeted for that fund.

The General Fund has the largest number of departments, as it is the operating fund for the Towns services and activities, whereas the Capital Improvement Fund has the largest number of projects as it details multi year capital improvement projects.

The budget document is made available to the public. Any questions regarding the material presented should be directed to the Department of Finance.



The Budget Document

The Annual Operating Budget for the Town of Lauderdale-By-The-Sea is intended to serve four purposes:

1. The Budget as a Policy Document

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, and why. The Budget Message in the Introductory Section summarizes the problems facing the Town of Lauderdale-By-The-Sea and how the Budget will address them.

2. The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community.

The Departmental Budgets provide the number of authorized full-time personnel, contractual positions, budget changes, appropriations, and summary of expenditures.

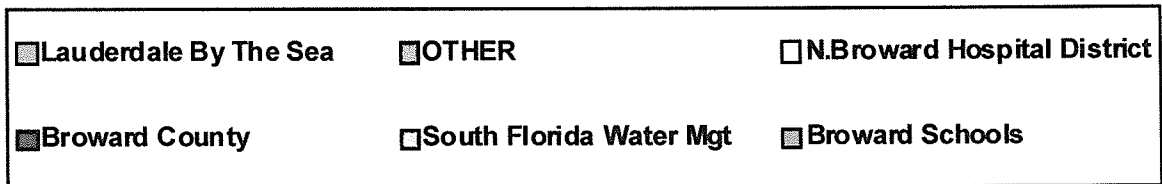
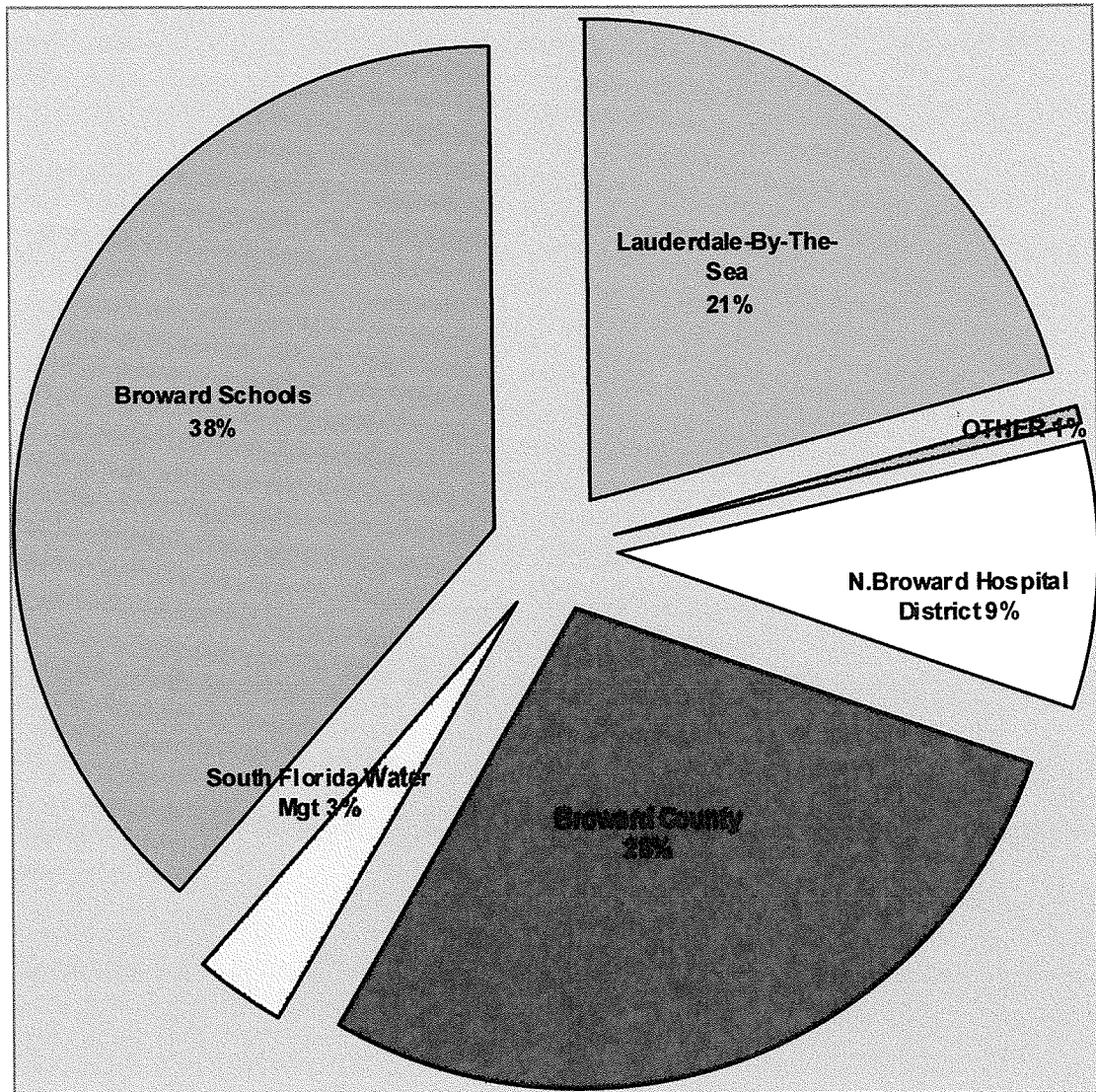
3. The Budget as a Financial Plan

As a Financial Plan, the Budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical and trend information. Intergovernmental revenues are confirmed with local, state and federal agencies. Expenditures are projected based on historical and trend information. Operating expenses related to anticipated completion of capital improvement projects are reviewed and incorporated within the appropriate department in the general fund.

4. The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference.

Town of Lauderdale-By-The-Sea Tax Bill Distribution Chart



**Comparative Position Count (Funded Positions)
2005/2006 - 2009/2010**

POSITION TITLE	POSITION COUNT FY 05/06	POSITION COUNT FY 06/07	POSITION COUNT FY 07/08	POSITION COUNT FY 08/09	POSITION COUNT FY 09/10
GENERAL FUND					
Legislative & Policy					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
Total Commission	5	5	5	5	5
Administration					
Town Manager	1	1	1	1	1
Assistant Town Manager	1	0	1	0	0
Town Clerk	1	1	1	1	1
Chief Deputy Clerk	1	1	0	0	0.75
Executive Secretary	1	1	1	1	1
Office Specialist	1	1	1	0.5	0
Senior Office Specialist	0	0	0	1	0.5
Finance/Budget Director	1	1	1	1	1
Accountant	1	1	1	0.5	0.5
Accounting Specialist	1	1	2	1.75	1.75
Human Resource/Risk Mgr	1	1	1	0.75	0.75
Total Administration	10	9	10	8.5	8.25
Attorney (Contracted)					
Town Attorney	1	1	1	1	1
General					
Public Information Officer	0	0	1	1	0.75
Police (Contracted)					
Police Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Administrative Specialist II	1	1	1	1	1
Community Service Aide	1	1	1	1	1
Sergeant	4	4	3	3	3
Detectives	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
Total Police	28	28	27	27	27
Fire - Fire Rescue (Contracted)					
Fire Battalion Chief	1	1	1	1	1
Fire Administrator / Chief	1	0	0	1	1
Fire Marshal	0	0	0	1	0.5
Fire Inspector	0	0	0	1	1
Firefighters (Volunteers)	39	61	0	82	82
EMS Battalion Chief	0	0	0	1	1
Firefighters/Paramedics	21.5	21.5	21.5	3	3
Total Fire Department	62.5	83.5	22.5	90	89.5

**Comparative Position Count (Funded Positions)
2005/2006 - 2009/2010**

POSITION TITLE	POSITION COUNT FY 05/06	POSITION COUNT FY 06/07	POSITION COUNT FY 07/08	POSITION COUNT FY 08/09	POSITION COUNT FY 09/10
Public Works					
Municipal Services Director	1	1	1	1	1
Assist Municipal Serv Director	0	0	0	1	1
Special Projects Coordinator	1	1	0	0	0
Senior Office Specialist	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker I	6.5	3	3	3	2
Com. Standards Supervisor	1	0	0	0	0
Maintenance Worker II	5	2	2	1	2
Maintenance Worker III	0	1	1	0	0
Town Engineer (Contracted)	1	1	0	0	0
Total Public Works	17.5	11	9	8	8
Community Standards					
Assistant Town Manager	0	0	1	1	1
Town Engineer (Contracted)	0	0	1	1	1
Com. Standards Supervisor	0	0	1	1	1
Maintenance Worker II	0	0	1	2	2
Maintenance Worker I	0	0	3	2	2
Total Community Standards	0	0	7	7	7
Development Services					
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	0	0
Town Planner (Contracted)	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	1.75	1.75
Total Development Services	6	6	6	4.75	4.75
Parking Enforcement					
Parking Enforcement Supervisor	0	0	1	1	1
Parking Enforcement Officer	3	3	1	0.75	0.75
Office Specialist	0	0	0	0.25	0.25
Total Parking Enforcement	3	3	2	2	2
SEWER FUND					
Maintenance Worker II	0.5	1	1	1	1
Accountant	0	0	0	0.25	0.25
Total Sewer Fund	0.5	1	1	1.25	1.25
PARKING FUND					
Meter Repair Technician	1	1	1	1	0.75
Parking Enforcement Officers	0	0	1	0.75	0.75
Chief Deputy Clerk	0	0	0	0	0.25
Office Specialist	0	0	0	0.25	0.25
Total parking Fund	1	1	2	2	2
TOTAL POSITIONS - ALL FUNDS -	134.5	148.5	93.5	157.5	156.5

SEAGRAPE DRIVE PROJECT

COMPLETED PROJECT



BEFORE PROJECT STARTED

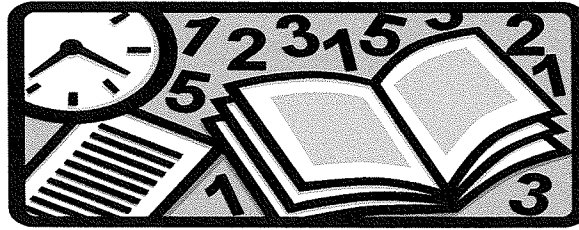


Broward County Cities

Millage Rates Fiscal Years 2005, 2006, 2007, 2008, 2009

Municipality	Fiscal Year 04/05 Total Millage	Fiscal Year 05/06 Total Millage	Fiscal Year 06/07 Total Millage	Fiscal Year 07/08 Total Millage	Fiscal Year 08/09 Total Millage	Fiscal Year 08/09 Millage Ranking
Weston	1.5235	1.5235	1.5235	1.5235	1.7670	1
Hillboro Beach	3.2358	2.8159	2.2498	2.6121	2.9600	2
Lighthouse Point	3.8860	3.8387	3.7823	3.2822	3.8825	3
Southwest Ranches	3.0000	3.0000	3.0000	3.5000	3.9400	4
Lauderdale-By-The-Sea	4.7000	4.7000	4.3500	3.9990	3.9990	5
Parkland	4.1000	4.1000	3.9500	3.4083	4.0198	6
Coral Springs	4.2639	4.1225	4.0849	3.3651	4.0629	7
Pompano Beach	4.2430	4.1531	3.8197	3.4861	4.1663	8
Fort Lauderdale	5.7698	5.4313	5.0826	4.1193	4.2536	9
Lazy Lake	5.3994	4.4736	3.4736	4.3494	4.3775	10
Plantation	4.3500	4.5889	4.5889	4.0925	4.5142	11
Cooper City	5.9710	5.9150	5.6030	4.7704	4.9804	12
Davie	5.6297	5.5502	5.7420	4.2456	5.5949	13
Coconut Creek	5.3408	5.3408	5.3408	4.8869	5.6837	14
Pembroke Pines	4.5990	4.9265	4.8596	4.4312	5.7200	15
Oakland Park	5.8868	5.8868	5.5823	5.1041	5.7252	16
Deerfield Beach	6.7618	6.5000	6.2500	4.9072	5.7900	17
Hallandale	6.5456	6.2838	5.9696	4.9818	5.9000	18
Dania	6.3900	6.5664	6.2169	5.4044	6.0093	19
Sunrise	6.2240	6.2100	6.1100	5.4397	6.0543	20
Tamarac	6.4096	6.6029	6.3529	5.3215	6.0800	21
Hollywood	6.9163	7.0663	7.0344	5.6900	6.3375	22
Wilton Manors	6.7948	6.7935	6.5000	5.3122	6.4527	23
Miramar	6.7700	6.6500	6.5500	5.4797	6.4654	24
Lauderhill	6.0200	6.6510	6.6510	5.0646	6.9274	25
North Lauderdale	6.0893	6.0211	6.7141	6.1875	7.1548	26
Lauderdale Lakes	6.7065	7.0607	7.0607	5.7622	7.5000	27
Sea Ranch Lakes	6.9500	6.9500	6.9500	7.5000	7.5000	28
West Park	N / A	N / A	6.5239	6.5239	7.5697	29
Margate	6.9800	6.9503	6.7214	6.7500	7.9335	30
Pembroke Park	8.5000	8.5000	8.5000	8.5000	8.5000	31

Financial Overview



Financial Structure – Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which is comprised of assets, liabilities, fund equities, revenue and expenditures.

The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The Town uses the following fund types and account groups:

Governmental Fund Types:

- Governmental funds are used to account for the Town's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

With the measurement focus, only current assets and current liabilities are included on the balance sheet. The focus is on the determination of changes in financial position, rather than net income.

The following are the Town's governmental fund types:

General Fund – The General Fund is the Town's primary fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund. All taxes and general revenues that are not allocated by law to another fund are accounted for in this fund. In addition the Vehicle and Equipment Replacement account within the General Fund is maintained to fund future purchases of major vehicles and equipment needed to maintain operational efficiency.

Capital Fund – The Capital Improvement Fund is used to account for major capital projects and improvements, property acquisition, construction of major capital facilities and major capital purchases. Items that qualify as capital improvement projects are those that cost at least \$ 50,000 and have a useful life of not less than five years.

- Special Revenue Funds are used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions. The Town currently maintains two separate special revenue funds restricted to public safety or crime prevention expenditures.

Police Law Enforcement Trust Fund - is used to account for funds acquired from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

Police Law Training Fund - is used to account for funds received from each paid traffic citation within Town limits, which by law, must be used to further the education of the Town's police officers.

Proprietary Fund Types:

- Proprietary Funds are used to account for the Town's operations that are similar to private business enterprise where the costs of providing the service are recovered through user fees. Proprietary fund types use the accrual basis of accounting and the measurement focus is on determination of net income.

Sewer Enterprise Fund - is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Sewer System. This system serves approximately 1,438 residential and commercial accounts.

Parking Revenue Improvement Fund - is used to account for revenues generated from parking meter proceeds in the business district, which are dedicated to parking improvements within the Town. This system serves approximately 383 parking spaces and maintains two surface parking lots.

Account Groups

The Town currently maintains two separate Account Groups.

- The General Fixed Assets Account Group is used to account for capital assets of the general government.
- The General Long Term Debt Account Group is used to account for long-term obligations of the government fund types.

The minimum number of funds maintained is consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Revenue Policies

The Town will maintain a diversified and stable revenue system to shelter it from an unforeseen short run fluctuation. The Town will estimate its annual revenues by an objective and analytical process. The Town will project revenues for the next year and update projections annually. The Town will review the cost of activities supported by user fees annually and identify the impact of inflation or other cost increases.

Financial Reserve Policies

Working Capital Reserve

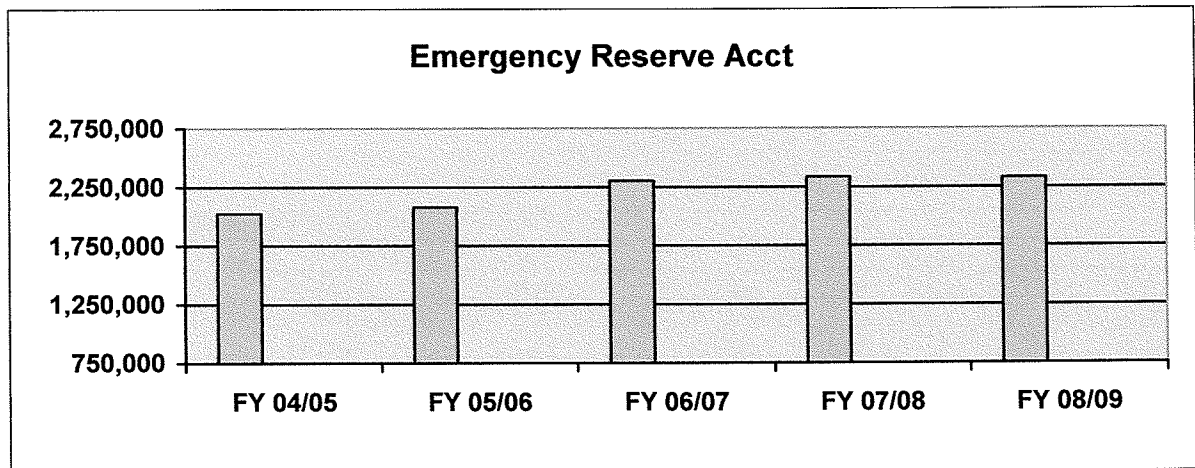
The Town will make every effort to maintain a reserve of \$1,500,000.00 or 10% of the total general fund budget as working capital.

Contingency Reserve

The Town will make every effort to maintain an appropriated contingency account of 1% of the total general fund budget for unanticipated expenses.

Emergency Reserve

The Town will make every effort to maintain an unappropriated emergency reserve of 15% of the total fund budget in the event of a catastrophic event. As of September 30, 2009 the balance in the emergency reserve account was approximately \$2.3 million.



Surplus Policies

The Town will make every to use all surpluses generated to accomplish three goals:

1. Meet Reserve Policies
2. Avoid Future Debt
3. Fund Capital Improvement Projects

Fund Balances

Designated fund balance indicates that a portion of fund equity has been segregated based on tentative plans of the Town. Such plans or intent are subject to change. Unreserved undesignated fund balance is the portion of fund equity available for any lawful use.

General and Capital Improvement Funds - The fact the Town is an oceanside community demands that reserves are adequate to be responsive to the needs of our citizens and public. For the past several years the Town has been earmarking the year-end fund balance pertaining to general fund as emergency reserves to address an unanticipated catastrophic event or economic decline without disturbing the current level of services. The other funds year-end balanced are briefly described below.

Special Revenue Funds – The year-end balances are used to fund non-recurring expenses or mandatory training in future years for the police department in the event of a budget shortfall.

Proprietary Funds – The retained earnings are used to fund improvements to the sewer, stormwater and parking systems to ensure that the proprietary funds are self sufficient without the need to be subsidized by the general fund.

Projected Funds Balance or Retained Earnings For Year End Fiscal Year 2008-2009					
Fund Balance or Retained Earnings	Audited Beginning Balance 10/1/2008	Change In Fund Balance 2008-2009	Unaudited Ending Balance 9/30/2009	Unaudited Designated or Reserves 9/30/2009	Unaudited Undesignated Fund Balance Or Net Assets 9/30/2009
Governmental Funds	12,463,662.00	(4,560,761.21)	7,903,100.79	5,463,296.02	2,439,804.77
Special Revenue Funds	305,460.00	(14,452.80)	291,007.20	151,239.00	139,768.20
Proprietary Funds	6,068,259.52	60,841.16	6,129,100.68	278,660.82	5,850,419.86
Totals	18,837,581.52	(4,514,372.85)	14,323,208.67	5,893,215.84	8,429,992.83
GOVERNMENTAL FUNDS: General Fund, Capital Improvement Fund					
SPECIAL REVENUE FUNDS: Police Law Enforcement Trust Fund, Police Law Training Fund					
PROPRIETARY FUNDS: Sewer Fund, Parking Revenue Improvement Fund					

Carry Forward Balances

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as “reserved” or “designated” for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year.

Carryforward Fiscal Year 2009-2010	
	CarryForward Designation
Governmental Funds	-
Special Revenue Funds	151,239.00
Proprietary Funds	163,533.00
Totals	314,772.00
GOVERNMENTAL FUNDS: General Fund, Capital Improvement Fund	
SPECIAL REVENUE FUNDS: Police Law Enforcement Trust Fund, Police Law Training Fund	
PROPRIETARY FUNDS: Sewer Fund, Parking Revenue Improvement Fund	

Investment Policy

The Town investment policies apply to the investment of short term operating funds in excess of those funds required to meet the Towns current expenditures. Resolution # 2001-1517 outlines the policy pursuant to section 218.418 of the Florida statutes. The primary objectives of the Town investment policy shall be safety, liquidity and yield.

Safety

Safety of principal is the foremost important objective of the investment program of the Town. Investments will be utilized in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity

The investment portfolio shall remain liquid to meet all operating requirements that may be reasonably anticipated.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taken into account investment risk. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Deposits and Investments

Deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public fund. Funds are held in checking, a repurchase agreement and money market accounts. The State Board Of Administration (SBA) holds investments and those funds are part of the Local Government Surplus Trust Fund governed by Chapter 19-7 of the Florida Administrative Code.

Debt Management Policies

Market Review

The Town shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the Town the opportunity to lessen its debt service cost. The Town Commission makes decisions on utilizing debt as a funding mechanism on an issue-by-issue basis and considers which debt alternative is most appropriate.

Debt Issuance

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt-financing" classifications.

Pay-as-you-go will be used for items that cost \$49,999 or less and have a useful life of less than five years.

Debt financing will be used for major, non-recurring items that cost \$50,000 or more and have a useful life of more than five years.

Currently, the Town has one long-term bank loan outstanding in the approximate amount of \$ 1.5 million, which were obtained to provide additional funding for major capital improvement projects, land or property acquisition.

It is customary that at year-end the unappropriated funds balances are reviewed in order to retire an existing loan to afford the Town the opportunity to lessen its debt cost.

Principle and interest payments are budgeted in the appropriate fund. The approximate balances by fund are listed below in addition to the approximate total annual principal and interest payments.

<u>Bank Loan Balances By Fund</u>	<u>September 30, 2009</u>	<u>Annual Principal/Interest Payments</u>
Parking Fund (Proprietary Fund)	1,573,714	177,139

Debt Administration

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the Town with the lower costs.

Debt - Percent of Assessed Value

<u>Fiscal Year</u>	<u>Property Assessed Valuation</u>	<u>Debt Service Payments</u>	<u>Debt Payment % of Assessed Valuation</u>
2005/2006	1,728,223,953	2,058,165	.1200%
2006/2007	2,140,677,012	2,674,767	.1246%
2007/2008	2,332,415,928	2,376,502	.1019%
2008/2009	2,126,299,609	1,763,994	.0830%
2009/2010	1,935,973,843	177,139	.0091%

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt. The following chart demonstrates the debt millage in prior years.

Fiscal Year	Operating Millage	Debt Millage	Total Millage
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012
2008-2009	3.9990	0.0000	3.9990
2009-2010	3.9990	0.0000	3.9990

Fiscal Year 2009/2010 Budget Summary – All Funds

TOWN OF LAUDERDALE-BY-THE-SEA							
BUDGET SUMMARY							
ADOPTED ANNUAL BUDGET							
Fiscal Year: 2009-2010							
October 01, 2009 - September 30, 2010							
		General Fund	Special Revenue Fund	Parking Improvement Fund	Sewer Enterprise Fund	Capital Improvement Fund	Memorandum Total
Appropriated Fund Balance			\$ 151,239.00	\$ 21,449.00	\$ 142,084.00	\$ -	\$ 314,772.00
Estimated Revenues							\$ -
Taxes:	Millage per \$1000						\$ -
Ad Valorem Taxes - Operating	3.9990	\$ 7,354,861.00	\$ -	\$ -	\$ -	\$ -	\$ 7,354,861.00
Assessment - Fire	\$130	\$ 1,008,596.00	\$ -	\$ -	\$ -	\$ -	\$ 1,008,596.00
Utility Taxes		\$ 890,624.00	\$ -	\$ -	\$ -	\$ -	\$ 890,624.00
Franchise Fees		\$ 826,617.00	\$ -	\$ -	\$ -	\$ -	\$ 826,617.00
Intergovernmental Revenue		\$ 997,464.00	\$ -	\$ -	\$ -	\$ 58,300.00	\$ 1,055,764.00
Licenses & Permits		\$ 168,509.00	\$ -	\$ -	\$ -	\$ -	\$ 168,509.00
Charges for Services		\$ 155,945.00	\$ -	\$ 422,668.00	\$ 1,075,315.00	\$ -	\$ 1,653,928.00
Fines and Forfeitures		\$ 214,468.00	\$ -	\$ 124,198.00	\$ -	\$ -	\$ 338,666.00
Miscellaneous Revenues		\$ 87,181.00	\$ 582.00	\$ 1,250.00	\$ 7,000.00	\$ 12,806.00	\$ 108,819.00
Other Financing Sources		\$ 165,645.00	\$ -	\$ -	\$ -	\$ 1,615,756.00	\$ 1,781,401.00
Total Revenue and		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources		\$ 11,869,910.00	\$ 151,821.00	\$ 569,565.00	\$ 1,224,399.00	\$ 1,686,862.00	\$ 15,502,557.00
		General	Special Revenue	Parking Improvement	Sewer Enterprise	Capital Improvement	TOTAL
Expenditures/Expenses							
General Government		\$ 2,959,295.00	\$ -	\$ -	\$ -	\$ 485,062.00	\$ 3,444,357.00
Public Safety		\$ 5,065,109.00	\$ 151,821.00	\$ -	\$ -	\$ -	\$ 5,216,930.00
Physical Environment		\$ 236,273.00	\$ -	\$ -	\$ 1,224,399.00	\$ 1,107,300.00	\$ 2,567,972.00
Transportation		\$ 173,239.00	\$ -	\$ 403,920.00	\$ -	\$ 30,000.00	\$ 607,159.00
Culture & Recreation		\$ 375,645.00	\$ -	\$ -	\$ -	\$ 64,500.00	\$ 440,145.00
Economic Environment		\$ 1,444,593.00	\$ -	\$ -	\$ -	\$ -	\$ 1,444,593.00
Other Financing Uses/Transfers		\$ 1,615,756.00	\$ -	\$ 165,645.00	\$ -	\$ -	\$ 1,781,401.00
Total Expenditures/Expenses		\$ 11,869,910.00	\$ 151,821.00	\$ 569,565.00	\$ 1,224,399.00	\$ 1,686,862.00	\$ 15,502,557.00
Reserves			\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Expenditures							
And Reserves		\$ 11,869,910.00	\$ 151,821.00	\$ 569,565.00	\$ 1,224,399.00	\$ 1,686,862.00	\$ 15,502,557.00
The tentative, adopted, and/or final budgets are on file in the office of above mentioned taxing authority as a public record.							

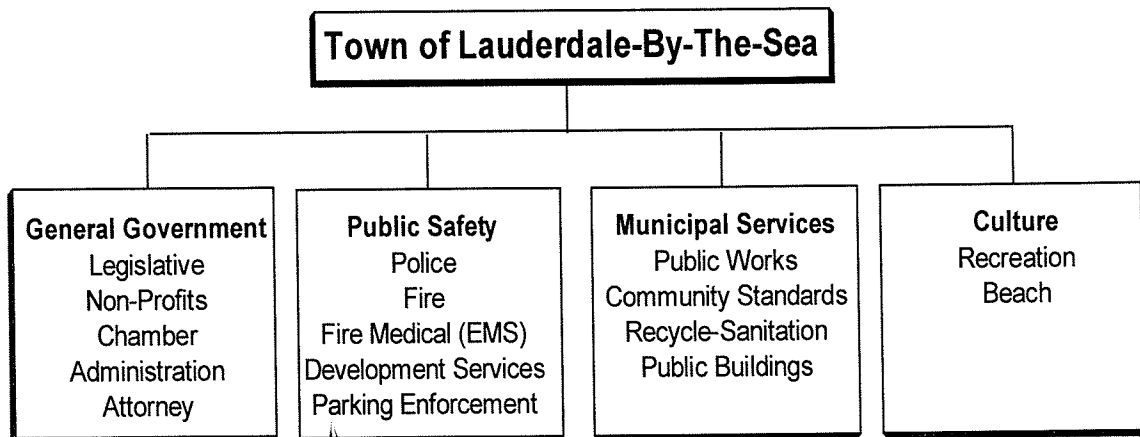
Performance Measures



The public sector is under intense pressure to improve its operations and deliver its products and services more efficiently and at the least cost to the taxpayer. Performance measurement is a useful tool in this regard, since it formalizes the process of tracking progress toward established goals and provides objective justifications for organizational and management decisions. Thus, performance measurement can help improve the quality and cost of government activities.

It has been stated that, "an effective performance measurement system is a servant of the business, not its master." The primary purpose of measuring performance is to develop, deliver, and improve on products and services not to audit or find fault. For government offices and business units, the essential responsibility is to provide services to citizens, not monitor the behavior of employees.

Under our current organizational structure, Town departments consist of many operating division; therefore, the selected measurement information included in the budget document represents selected measures for each department. The selected information is by no means the full extent of our performance. Departments and supporting divisions are continuously gathering and evaluating other related data to help them manage and allocate their resources to improve productivity of their operations.



PERFORMANCE MEASURES

Financial monitoring and evaluation is to provide analysis of revenue, expenditures, and business operations to Town departments, management and the Commission so they can make informed decisions. In addition the management of records is to preserve Commission-approved and generated documents to provide information to Commission, staff, media, candidates and the public so they can have timely and convenient access to the records held by the Town.

GENERAL GOVERNMENT	2006	2007	2008	2009
Informational Calls Received	11,500	6,250	13,828	11,131
Public Records Request	218	191	223	294
Resolutions	24	21	24	29
Ordinances	11	19	16	28
Commission Meetings	59	32	36	26
Cash Receipts/Disbursements-General				
Operating	4,400	4,819	4,759	4,660
Payroll Disbursements-General Operating	1,245	1,248	1,018	1,082
Purchase Orders Issued	165	285	235	208
Claims Process:				
General Liability & Workers Comp	12	15	-0-	13
Records Management Schedule By Tonnage	0.34	0.40	0.40	0.80
Hours of Information Technology Services	61.5	92.8	161	90

Public safety is to provides professional police, fire protection, suppression, prevention and emergency medical services to the citizens and visitors of Lauderdale-By-The-Sea so that they may maintain a quality of life in accordance to the high standards of safety and care expected by the citizenry and the government of the local community. In addition review of development plans for development to ensure compliance with all applicable state regulations and Town codes.

PUBLIC SAFETY	2006	2007	2008	2009
Informational Calls Received	8,868	7,764	4,952	7,660
Public Records Request	75	57	85	32
Citizens on Patrol Membership	37	29	19	21
Neighborhood Crime Watch Membership	59	50	26	55
Fire Responses	533	485	514	349
Fire Medical Services (EMS)	877	874	826	1,056
Notices of Violations Code Compliance	495	595	524	844
Citations Issued Code Compliance	19	14	4	13
Complaints Investigated	285	331	381	246
Parking Citations	16,475	16,505	13,253	9,555

PERFORMANCE MEASURES

Municipal services activity is to provide quality facility maintenance services for the public and staff in order to provide safe and functional facilities.

MUNICIPAL SERVICES	2006	2007	2008	2008
Informational Calls Received	4,661	2,550	1,650	1,221
Parking Maintenance (hours)	283	252	226	206
Maintenance & Repair (hours)	1,084	1,658	1,507	1,512
Ground Maintenance & Repairs (hours)	5,009	6,491	5,704	6,784
Building Maintenance & Repair	2,118	2,946	2,543	2,908

Cultural-recreation provides art, education and cultural experiences in order to enrich the community. Participants have stayed relatively consistent due to the continued activities offered through the Town of Lauderdale-By-The-Sea in partnership with the Senior Center.

CULTURAL-RECREATION	2006	2007	2008	2009
Scheduled Recreation Activities	955	1,047	972	804
Recreation Volunteer Hours	598	825	617	355.5
Recreation Activity Participants	5,553	5,596	5,465	5,263
Recreation Areas Maintenance (hours)	1,780	1,932	1,932	1,604

Performance measurement yields many benefits for an organization. One benefit is that it provides a structured approach for focusing on a program's strategic plan, goals, and performance. Another benefit is that measurement provides a mechanism for reporting on program performance to upper management. The Town of Lauderdale-By-The-Sea uses measurement information to:

- set goals and standards;
- detect and correct problems;
- manage, describe, and improve processes; and
- document accomplishments.

Though our ratings have become stronger in all categories over the years, we are striving to improve our performance measures. Extensive management reporting and productivity evaluation is time consuming, but departments capture data to address operational efficiency and collect information relevant to address town wide residential concerns.

Town of Lauderdale-By-The-Sea

Consolidated Budget Summary By Fund

Fiscal Year 2009 – 2010

The table below consolidates the fiscal year 2009-2010 budgets into fund types and presents revenues and expenditures by category. Following the table is a listing, which itemizes the operating budgets included in each fund type.

Revenues	GOVERNMENTAL FUNDS		Special	Proprietary	Grand
	General	Capital	Revenue		
	Fund	Fund	Funds	Funds	Total
Property Taxes - 3.9990	7,354,861.00	-	-	-	7,354,861.00
Assessment Fees - \$130.	1,008,596.00	-	-	-	1,008,596.00
Utility Taxes	890,624.00	-	-	-	890,624.00
Franchise Fees	826,617.00	-	-	-	826,617.00
Licenses & Permits	997,464.00	-	-	-	997,464.00
Intergovernmental Revenue	168,509.00	58,300.00	-	-	226,809.00
Charges For Services	155,945.00	-	-	1,497,983.00	1,653,928.00
Fines & Citations	214,468.00	-	-	124,198.00	338,666.00
Miscellaneous	87,181.00	12,806.00	582.00	8,250.00	108,819.00
Interfund Transfers	165,645.00	1,615,756.00	-	-	1,781,401.00
Total Revenues	11,869,910.00	1,686,862.00	582.00	1,630,431.00	15,187,785.00
Beginning Fund Balance	-	-	151,239.00	163,533.00	314,772.00
Total Available Resources	11,869,910.00	1,686,862.00	151,821.00	1,793,964.00	15,502,557.00
Expenditure					
General Government	2,959,295.00	485,062.00	-	-	3,444,357.00
Public Safety	5,065,109.00	-	151,821.00	-	5,216,930.00
Physical Environment	236,273.00	1,087,300.00	-	1,224,399.00	2,547,972.00
Transportation	173,239.00	50,000.00	-	403,920.00	627,159.00
Culture-Recreation	375,645.00	64,500.00	-	-	440,145.00
Economic Environment	1,444,593.00	-	-	-	1,444,593.00
Capital Improvements Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Depreciation	-	-	-	-	-
Interfund Transfers	1,615,756.00	-	-	165,645.00	1,781,401.00
Total Expenditures	11,869,910.00	1,686,862.00	151,821.00	1,793,964.00	15,502,557.00
Ending Fund Balance/Retained Earnings	-	-	-	-	-
Total Appropriated Resources	11,869,910.00	1,686,862.00	151,821.00	1,793,964.00	15,502,557.00

SPECIAL REVENUE FUNDS:	Police Law Enforcement Trust Fund, Police Law Training Fund
PROPRIETARY FUNDS:	Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund

Town of Lauderdale-By-The-Sea

2009/2010 Budget

Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the Town for 2009/2010 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will also explain how the Town plans to utilize its resources as well as highlight some of the more significant changes for the Town's budget.

Charts and graphs are included throughout the budget document to provide more in-depth revenue and expenditure information and comparisons from previous years.

The Town establishes a balanced budget for governmental, special revenue and proprietary type funds as listed below:

Governmental Fund Types

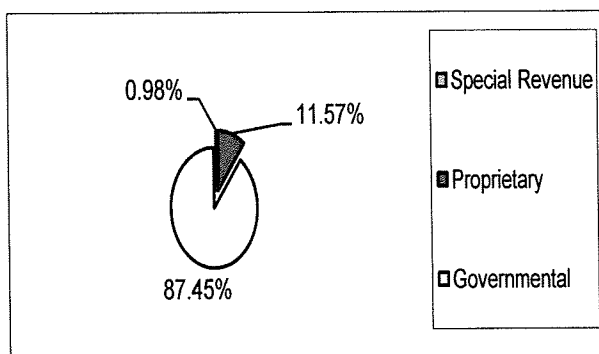
- General Fund
- Capital Improvement Fund

Special Revenue Fund Types

- Police Law Training
- Police Law Enforcement

Proprietary Fund Types

- Sewer
- Parking



TOTAL TOWN FUNDS

The 2009/2010 budget for all Town funds totals \$ 15,502,557. The all funds budget reflects an decrease of \$8,337,953 from the 2008/2009 fiscal year amended budget. This increase is primarily due to the higher number and dollar values of capital improvement projects.



The following departments provide Townwide services:

- Commission
- Non-Profit Organizations
- Municipal Bldg-Chamber of Commerce
- Executive-Town Manager/Administration
- Town Attorney
- General Government/Risk Management
- Police
- Fire
- Fire Rescue
- Developmental-Building Services
- Public Buildings
- Public Works/Streets-Roads
- Community Standards
- Parking
- Recreation
- Beach

The largest fund is the General Fund, which provides over \$11.8 million in funding towards the majority of services available to Town residents.

The 2009/2010 General Fund budget totals \$ 11,869,910 a decrease of \$7,083,797 from the 2008/2009 fiscal year amended budget. This significant decrease is the result of the elimination of debt services by paying off promissory note.

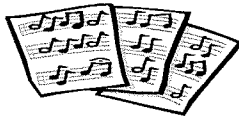
Funds have been allocated to interfund transfers primarily for public safety services, continuance of capital improvement projects and debt obligation. In addition to salaries, benefits, insurance premiums, reserves and

Funding for programs in the General Fund include:

Sidewalk Repair & Maintenance Program

Storm Drainage Maintenance Program

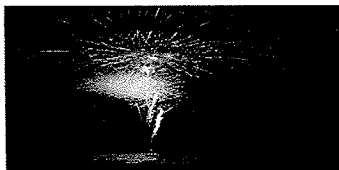
Street Repair & Maintenance Program



Community Bus Transportation Program and Community Arts Center

Senior and Youth Activities Center

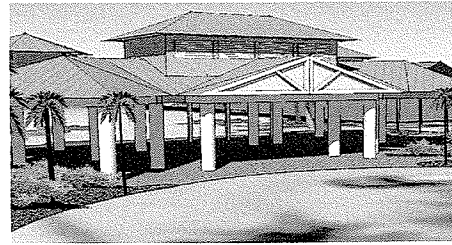
Special Events & Activities Funded for Easter, Halloween, Christmas and July 4th



Beach raking, sanitizing and buoy replacement Program



The second largest fund is the Capital Improvement Fund, which provides over \$ 2.6 million dollars in funding for capital projects.



In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$50,000 or more.

Several notable projects include:

- \$ 58,300 AIA Landscape and Streetscape improvements Conceptual Design
- \$ 1,000,000 El Mar Streetscape (Design & Construction)
- \$64,500 Fish Reef Habilitation
- \$30,000 Terra Mar Bridge
- \$20,000 Marine Park

The 2009/2010 Capital Fund budget totals \$ 1,686,862 a decrease of \$ 1,393,176 from the 2008/2009 fiscal year amended budget. This decrease is primarily due to the completion of the Commercial beach pavilion, the Seagrape sidewalk project and the elimination of debt services by paying off promissory note.



Maintenance and operating cost associated with completed capital improvement projects are budgeted in General Fund in the following departments:



Public Works
Community Standards
Recreation
Beach

The third largest fund is the Sewer Fund, which provides over \$1.2 million dollars in funding for the sewer system. The 2009/2010 budget of \$1,224,399 provides funding for the operation, maintenance and improvements made to the Town's sewer system.

Funding in the Sewer Fund includes:

- \$33,000 Pump Stations-Telemetry
- \$70,000 Sewer Line Maintenance
- \$25,000 Emergency Repairs

The 2009/2010 Sewer Fund budget reflects a slight decrease of \$12,496 from the 2008/2009 fiscal year amended budget.



The following are the Town's remaining funds:



Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district.

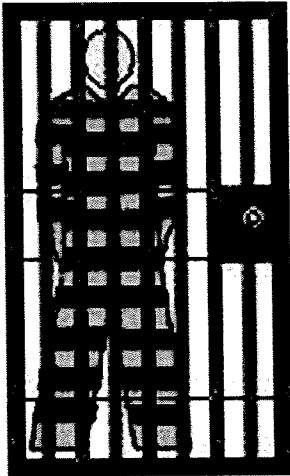
The 2009/2010 budget of \$569,565 provides funding for the maintenance and repairs as well as parking improvements and beautification projects.

Funding in the Parking Fund includes:

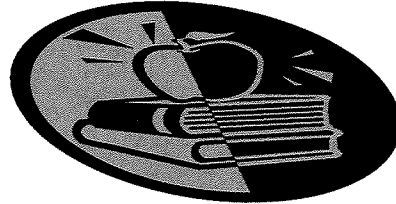
- \$20,000 – Pay & Display meter in the El Mar surface parking lot

The 2009/2010 Parking Fund budget reflects a slight increase of \$ 17,022 from the 2008/2009 fiscal year amended budget. This increase is a result of funding the purchase of a pay and display meter for the El Mar parking lot in the business district.

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2009/2010 budget of \$ 150,321 is for the purchase of specialized equipment. The 2008/2009 budget reflects an increase of \$ 132,994. This increase is the projected cost of the Sallyport, Detention cell and Interview room.



Police Law Training Fund – derives its revenue from each paid traffic citation. The 2009/2010 budget of \$1,500 is for mandatory police training. Total budget remains the same as last year.



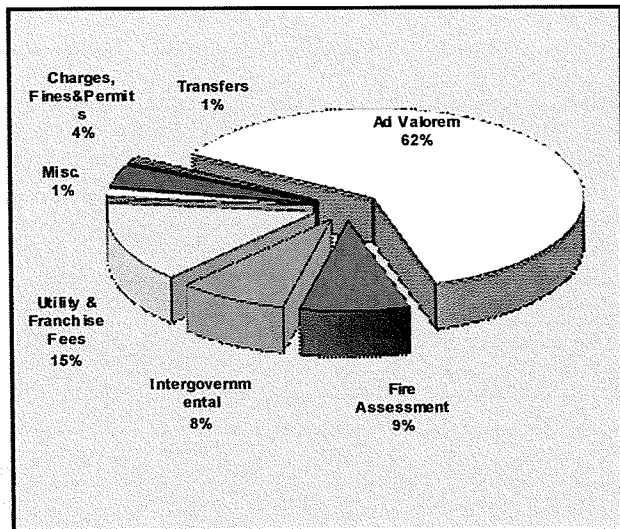
Fiscal Year 2009/2010

General Fund Revenues – Sources of Funds

REVENUE TYPE	Fiscal Year 2005/2006 ACTUAL	Fiscal Year 2006/2007 ACTUAL	Fiscal Year 2007/2008 ACTUAL	Fiscal Year 2008/2009 ACTUAL	Fiscal Year 2009/2010 ADOPTED
CARRYFORWARD FUND BALANCE	340,342.00	-	-	4,579,278.00	-
AD VALOREM TAXES & ASSESSMENT:					
PROPERTY TAXES - 3.9990 millage	7,716,520.00	9,028,855.00	9,096,015.00	8,176,504.00	7,354,861.00
FIRE ASSESSMENT - \$ 130./Res/Sq. Ft. Non-Res.	2,151,451.00	2,041,376.00	996,702.00	1,019,022.00	1,008,596.00
TOTAL PROPERTY TAX & ASSESSMENT:	10,208,313.00	11,070,231.00	10,092,717.00	13,774,804.00	8,363,457.00
UTILITY TAXES:					
FLORIDA POWER & LIGHT	521,399.00	604,215.00	657,572.00	661,306.00	618,075.00
NATURAL GAS	19,278.00	20,034.00	20,433.00	23,991.00	23,494.00
WATER	213,849.00	219,709.00	228,955.00	257,771.00	249,055.00
TELECOMMUNICATIONS	-	-	-	-	-
TOTAL UTILITY TAXES	754,526.00	843,958.00	906,960.00	943,068.00	890,624.00
FRANCHISE FEES:					
FLORIDA POWER & LIGHT	439,599.00	637,905.00	673,126.00	685,129.00	674,846.00
WASTE	94,649.00	103,865.00	107,627.00	96,968.00	109,565.00
NATURAL GAS	25,585.00	33,275.00	33,763.00	39,056.00	40,697.00
TOWING FRANCHISE	525.00	2,014.00	2,070.00	1,240.00	1,509.00
TOTAL FRANCHISE FEES	560,358.00	777,059.00	816,586.00	822,393.00	826,617.00
LICENSES & PERMITS:					
OCCUPATIONAL LICENSES	62,236.00	65,253.00	62,498.00	73,031.00	67,972.00
BUILDING PERMITS	16,000.00	120,044.00	94,125.00	51,313.00	63,920.00
FIRE REVIEW PERMIT FEES	-	-	-	27,279.00	33,264.00
ZONING PERMITS & FEES	6,635.00	11,605.00	7,900.00	600.00	600.00
SIGN PERMITS	2,098.00	3,707.00	2,850.00	2,612.00	2,753.00
TOTAL LICENSE & PERMITS	86,969.00	200,609.00	167,373.00	154,835.00	168,509.00
INTERGOVERNMENTAL REVENUE - Population 6,278					
MUNICIPAL REVENUE SHARING	143,747.00	128,420.00	116,713.00	126,088.00	96,841.00
BEVERAGE LICENSES	8,942.00	7,019.00	6,920.00	12,481.00	6,318.00
SALES TAX - 1/2 cents	382,164.00	378,405.00	331,751.00	289,191.00	284,387.00
LOCAL OPTION GAS TAX - 1 to 6 cents	75,558.00	67,385.00	61,090.00	63,033.00	62,643.00
LOCAL OPTION GAS TAX - 1 to 5 cents	49,110.00	48,287.00	44,569.00	46,177.00	45,347.00
COMMUNICATION SERVICE TAX - 5.22	335,047.00	353,019.00	357,664.00	434,051.00	403,927.00
RECYCLING REVENUE	9,615.00	122,706.00	117,790.00	18,812.00	17,336.00
BCC-INTERLOCAL-COMMUNITY BUS	60,563.00	60,544.00	59,120.00	58,807.00	43,758.00
CDBG - SENIOR CENTER GRANT	20,751.00	33,688.00	26,002.00	24,275.00	24,275.00
BCC-GREENSHADE GRANT	-	5,975.00	-	-	-
HURRICANE-STORM/FEMA	445,590.00	42,404.00	21,901.00	-	-
FLOC/FMIT GRANT	-	-	3,500.00	-	-
FDOT-REIMBURSABLE GRANT	8,397.00	12,264.00	12,632.00	12,632.00	12,632.00
FDOA-FORESTRY GRANT	14,560.00	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	1,554,044.00	1,260,116.00	1,159,652.00	1,085,547.00	997,464.00
CHARGES FOR SERVICES					
FIRE INSPECTIONS	-	-	-	17,527.00	25,522.00
FIRE RESCUE TRANSPORT FEE	-	962.00	-	-	-
VARIANCE FEES	-	3,000.00	2,000.00	267.00	-
SEWER FEES	-	-	-	-	-
SITE PLAN REVIEW FEES	4,050.00	5,200.00	2,600.00	(400.00)	900.00
LAND USE REVIEW FEES	-	-	-	-	-
PARKING PERMITS	47,315.00	57,649.00	13,219.00	17,059.00	15,418.00
PARKING METERS BEACH	69,731.00	48,487.00	39,279.00	17,342.00	31,814.00
PARKING METERS EL PRADO	159,323.00	88,943.00	819.00	83,630.00	59,541.00
PARKING METERS TOWN HALL	2,988.00	130.00	15,350.00	17,459.00	16,595.00
TENNIS COURT& SHUFFLE BOARD KEYS	5,894.00	5,617.00	5,929.00	6,247.00	6,155.00
TOTAL CHARGES FOR SERVICES	289,311.00	209,988.00	79,196.00	159,131.00	155,945.00
FINES & CITATIONS					
PARKING FINES-ETEC	450,544.00	196,605.00	146,379.00	163,946.00	158,733.00
FINES & TRAFFIC CITATIONS-BCC	81,470.00	50,135.00	60,680.00	53,908.00	44,100.00
CODE ENFORCEMENT FINES	10,866.00	9,100.00	32,216.00	31,865.00	10,738.00
OTHER FINES & ALARMS	-	312.00	452.00	4,239.00	897.00
TOTAL FINES & CITATIONS	542,880.00	256,152.00	239,727.00	253,958.00	214,468.00
MISCELLANEOUS:					
INTEREST	100,031.00	468,394.00	287,282.00	5,126.00	52,689.00
INTEREST-EMERGENCY RESERVE	32,698.00	112,111.00	33,019.00	11,888.00	6,225.00
RENT/ROYALTIES	115,120.00	78,523.00	74,323.00	18,091.00	-
MISCELLANEOUS OTHER	15,443.00	27,569.00	12,386.00	17,665.00	13,272.00
MISCELLANEOUS APPLICATIONS	-	-	1,800.00	2,230.00	2,100.00
PROCEEDS FROM SALE F/A	-	-	1,650.00	280.00	-
DONATIONS	16,860.00	34,591.00	34,641.00	14,854.00	6,966.00
ADVERTISING FEES	4,982.00	3,230.00	2,900.00	2,131.00	2,145.00
INSURANCE REIMBURSEMENT	7,231.00	5,117.00	22,839.00	3,309.00	-
UTILITIES REIMBURSEMENT	20,236.00	23,436.00	20,243.00	14,597.00	3,784.00
TOTAL MISCELLANEOUS	312,601.00	752,971.00	491,083.00	90,171.00	87,181.00
TOTAL GENERAL FUND REVENUE	14,309,002.00	15,371,084.00	13,953,294.00	17,283,907.00	11,704,265.00
TRANSFERS-OTHER FINANCE SOURCE	1,568,053.00	165,645.00	502,192.00	165,645.00	165,645.00
TOTAL GENERAL FUND REVENUE	15,877,055.00	15,536,729.00	14,455,486.00	17,449,552.00	11,869,910.00

Fiscal Year 2009/2010 Revenue Summaries By Fund

The revenue estimates are based on information received from local and state government agencies, the respective companies, rate studies and the expected growth and historical trends.



GENERAL FUND

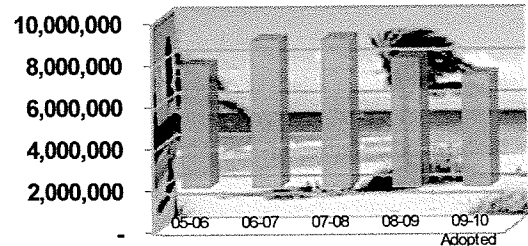
AD VALOREM REVENUE

The Broward County Property Appraiser sets the assessed value of the property and certifies the tax roll to the Town. The Town then sets the millage rate at which the property owners are taxed.

Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2009/2010, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$1,935,973,843. This is a decrease of \$180,681,419 in the Town's tax base over last year.

The State of Florida's TRIM Bill (Truth in-millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".

Ad Valorem Taxes - Actual Collections

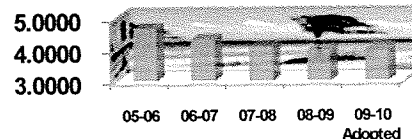


Because of the decrease in the Town's gross taxable value, the proposed roll-back millage rate of 4.4829 will generate approximately \$8.6 million in ad valorem tax revenue.

The Town's ad valorem proposed roll-back millage rate of 4.4829 will result in approximately 16.16% tax increase to the taxpayers of the Town of Lauderdale-By-The-Sea.

Whereas, the current millage rate of 3.9990, represents a decrease of approximately 8% because of the decrease in the property assessed values.

Ad Valorem Millage

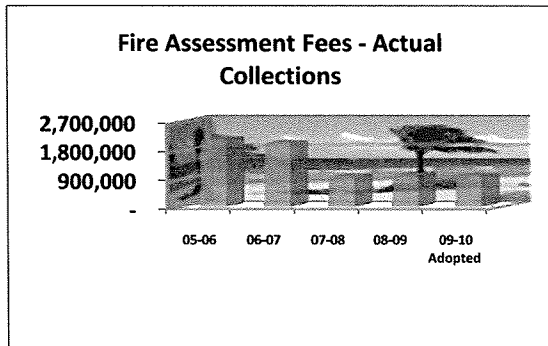


The Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$7,354,861 in 2009/2010, which is \$ 821,643 less than the actual revenue received in FY 2008/2009.

FIRE ASSESSMENT FEE

The Town levies an annual fee to all property owners for fire services. The fiscal year 2009/2010 residential rate is \$130.00 whereas the non-residential rate varies from \$249.50 to \$9,971 depending on square footage.

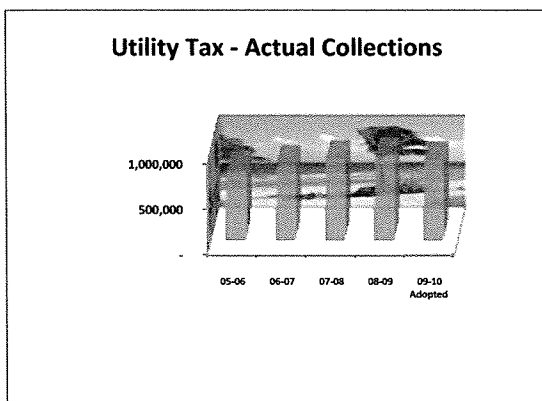
The Town anticipates collecting \$1,008,596 in fire assessment fees, which is \$ 8,111 more than fiscal year 2008/2009 amended budget.



UTILITY SERVICE TAX REVENUE

The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.

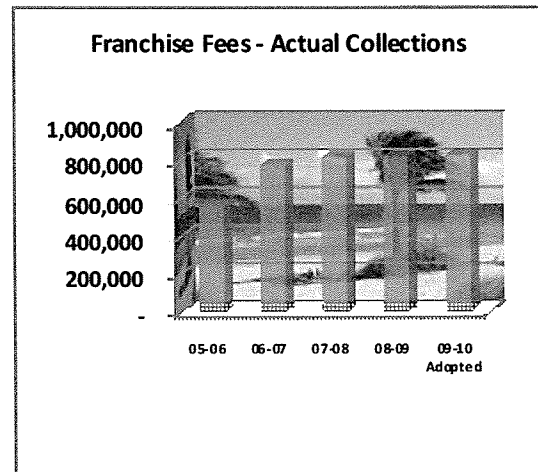
Electric utility fees generate the majority of utility revenue. The Town expects to collect \$889,886 in franchise tax revenue in fiscal year 2009/2010, which is \$60,663 more than fiscal year 2008/2009 amended budget.



FRANCHISE FEES

The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services.

The franchise tax for the collection of waste is 3.76% residential and 10% commercial. Revenue generated from the waste franchise fee helps defray the cost of drainage projects.



Electric franchise fees generate the majority of franchise revenue. The Town expects to collect \$826,617 in franchise fees in fiscal year 2009/2010, which is \$53,624 more than fiscal year 2008/2009 amended budget.

BUSINESS LICENSES AND PERMITS

The Town collects fees for the issuance of occupational licenses, building and related permits, sign and zoning permits. Revenue is estimated based on existing or new construction projects, historical and collection trends.

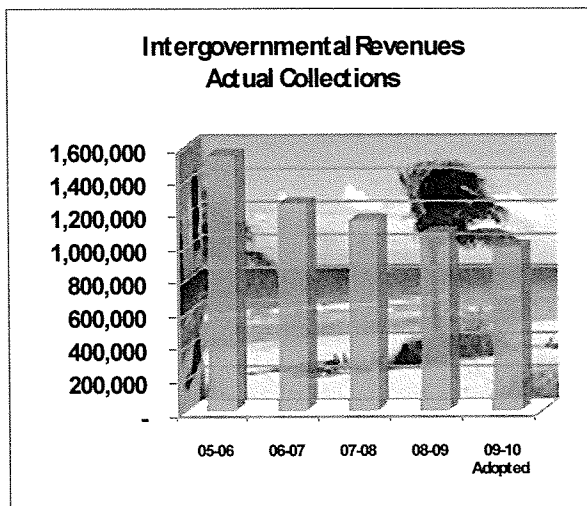
The Town has an interlocal agreement with Broward County for building department services. Broward County receives a portion of the revenue generated from the issuance of building permits for funding of their services and submits a portion of collection back to the Town. The Town expects to collect \$168,509 in license and permits in fiscal year 2009/2010, which is \$25,982 more than fiscal year 2008/2009 amended budget.

INTERGOVERNMENTAL REVENUES

The Town receives intergovernmental revenue from the State of Florida. Distribution for fuel, telecommunication service tax, alcoholic beverage license, sales tax, and cigarette tax included in the state revenue sharing revenues with local governments is based on population and municipal assessed value per capita.

In addition the Town collects revenue from Broward County, Florida and the Department Of Transportation, Florida as part of interlocal or grant agreements that provide funding assistance for the collection of recyclable materials, maintenance of street lights, landscape-beautification projects and the operation of the senior center and community bus programs.

In fiscal year 2009/2010, the Town expects to collect \$997,464 in intergovernmental revenues, which are \$147,525 less than fiscal year 2008/2009 amended budget



CHARGES FOR SERVICE

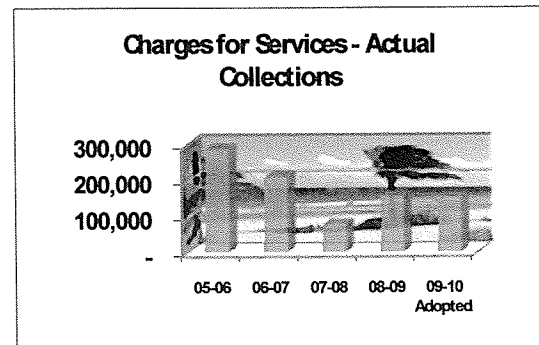
The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Fees include tennis court, parking permits, parking meters and various application fees

Tennis court and shuffleboard court fees increased by 5% in keeping with the Commission's policy.

Parking Permits were reviewed and changes reflect a slight increase.

Town expects to collect \$155,945 in Charges for Services during FY 2009/2010, which is \$19,277 more than fiscal year 2008/2009 amended budget.

Revenue received from parking meters are used for maintenance cost and the operating expenses related to the parking program.



FINES & CITATIONS

This revenue category includes parking, zoning and code enforcement fines which are collected by the Town. Citations and fines are used to offset parking and code enforcement expenses.

Town expects to collect \$214,468 in Fines & Citations during FY 2009/2010, which is \$23,789 more than fiscal year 2008/2009 amended budget.

MISCELLANEOUS REVENUE

Revenue in this category is generated primarily from interest income, rent and miscellaneous income (donations, copies, advertising, insurance and utility reimbursement). Insurance and utility reimbursements are those expenses reimbursed by contract

The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts.

The Town anticipates collecting \$ 87,181 in miscellaneous income during FY 2009/2010, which is \$319,331 less than fiscal year 2008/2009 amended budget.

A significant portion of the decrease in miscellaneous revenue is contributed to decrease in interest rates, due to the current state of the economy, the elimination of rent and utilities from leaser and the reductions of projected donations.

Capital Improvement Fund

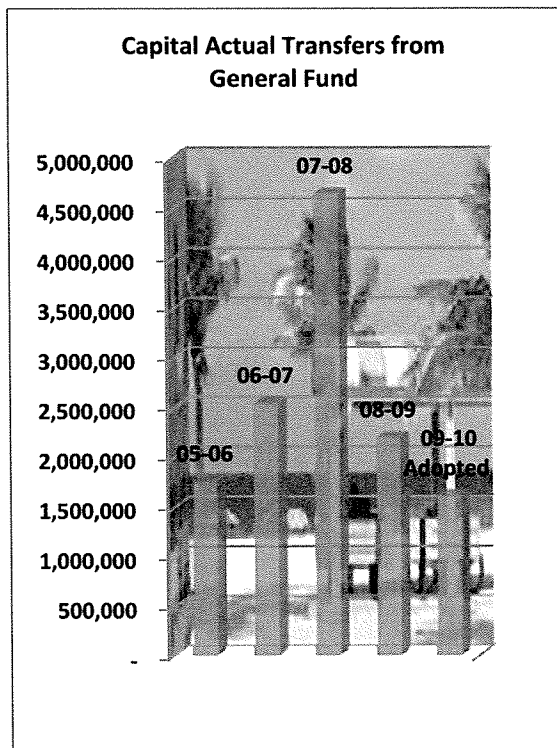
The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funding, undesignated fund balance and transfers from general fund.

Transfers from the general fund total \$1,615,756 reflecting a decrease of approximately \$ 583,843 from fiscal year 2008/2009 amended budget.

This decrease is the result of the completion of the Commercial Beach Pavilion and the Seagrape Streetscape Project.

The master plan document is being reviewed in order to realign funds and secure funds needed for future capital improvement projects that are expected to be completed within the next five years.

The Town expects to collect \$1,686,862 in revenue during fiscal year 2009/2010, which is \$1,393,176 less than fiscal year 2008/2009 amended budget.



Special Revenue Funds

The **Special Revenue Fund** consists of two funds and receives its revenue primarily from confiscations and parking fines.

Police Law Enforcement Trust Fund acquires its revenue from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

In fiscal year 2009/2010 the carry forward amount totaled \$149,769, an increase of \$ 147,404 from fiscal year 2008/2009 amended budget.

Forfeitures are not budgeted as a revenue source therefore the undesignated fund balances are the revenue source utilized to fund non-recurring expenditures.

The total revenue for fiscal year 2009/2010 is \$150,321 which is \$ 134,494 more than fiscal year 2008/2009 amended budget.

This decrease is the result of purchasing specialized surveillance equipment in fiscal year 2008/2009.

Police Law Training Fund acquires its revenue from each paid traffic citation utilized to further the education of the Town's police officers or for mandatory training.

In fiscal year 2009/2010 the carry forward amount totaled \$1,470, an increase of \$ 270 from fiscal year 2008/2009 amended budget.

Fines are not budgeted as a revenue source therefore the undesignated fund balances are the revenue source utilized to fund non-recurring expenditures.

The total revenue for fiscal year 2009/2010 is \$1,500, which is the same from fiscal year 2008/2009 amended budget.

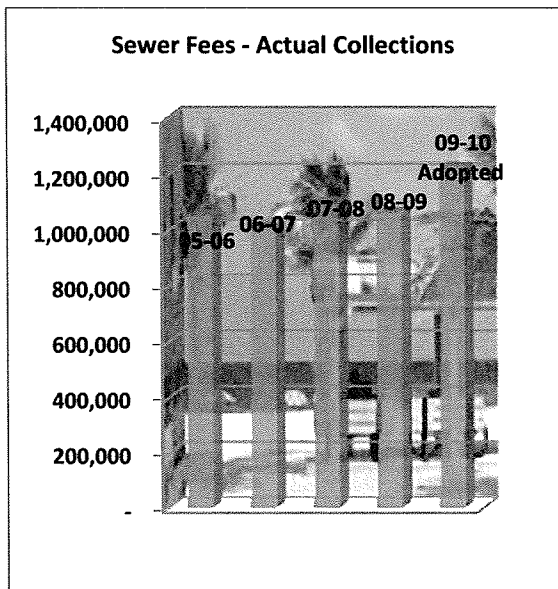
Proprietary Funds

SEWER FUND

The current monthly sewer fees range from \$7.60 for single family and multi-family. Commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap. The cap is 2,000 gallons for single family and 1,000 gallons for multi-family and commercial. The sewer system services approximately 1,438 accounts.

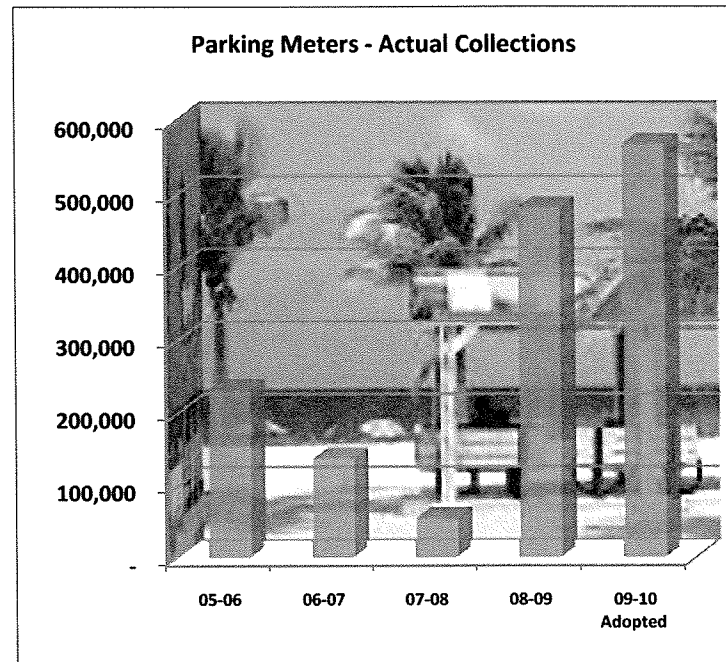
Any increase passed on to the Town by the City of Pompano is passed on to the consumer to eliminate General Fund subsidy. Sewer fees have remained the same since fiscal year 2003-2004.

There is no rate change for fiscal year 2009/2010. The Town expects to collect \$1,224,399 in revenue during fiscal year 2009/2010, which is \$12,496 less than fiscal year 2008/2009 amended budget.



PARKING REVENUE IMPROVEMENT FUND

Parking Meter rates in the business district range from \$.25 to \$.50 per ½ hour of parking depending on the location of the parking meter. In addition, the Town maintains surface parking lots in the business district, which accommodates 383 additional parking spaces. Parking meter fees have remained the same since fiscal year 2001-2002.



The Town expects to collect \$ 569,565 in revenue during fiscal year 2009/2010, which is \$17,022 more than fiscal year 2008/2009 amended budget.

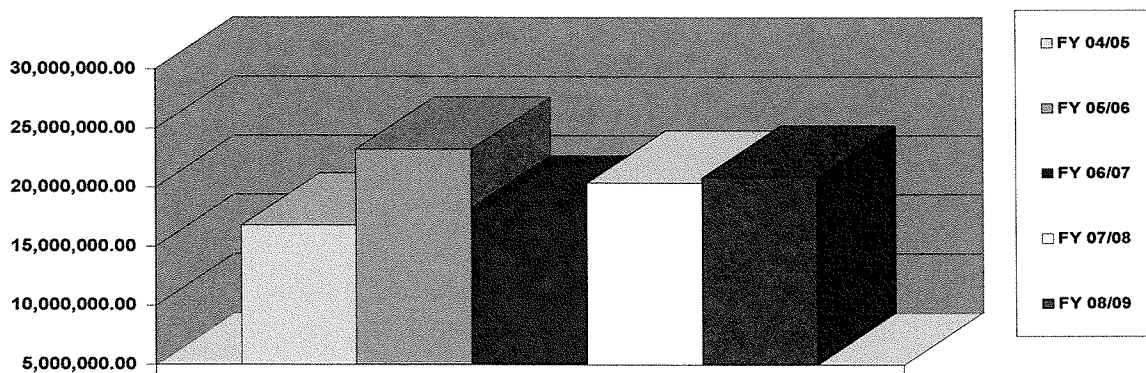
Town of Lauderdale-By-The-Sea

Governmental Type Funds Revenue Summary

General and Capital Improvement Funds

FISCAL YEAR	TAXES & ASSESS-	FRANCHISE & UTILITY FEES	LICENSES & PERMITS	INTER GOVERN- MENTAL	CHARGES FOR SERVICES	FINES & FORFEITS	INTEREST & MISC.	TRANSFERS & OTHER SOURCES	TOTAL
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,109
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,266,929
2006/07	11,067,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,272,356
2007/08	10,092,717	1,723,546	167,373	1,159,652	79,196	239,727	587,734	6,340,969	20,390,915
2008/09	9,195,526	1,765,462	154,835	1,262,096	159,131	253,958	105,748	7,944,519	20,841,275

Actual-Governmental Funds Revenue Summary



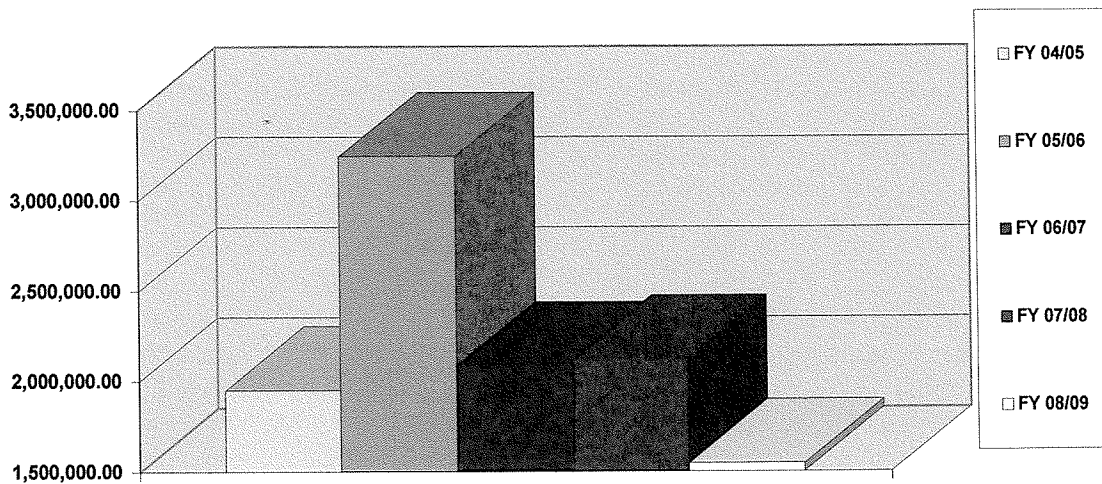
Town of Lauderdale-By-The-Sea

Proprietary Funds Revenue Summary

Sewer, Stormwater, Water and Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	MISCELLANEOUS & INTEREST	FINES & CITATIONS	INTERFUND TRANSFER-CARRYFORWARD	TOTAL
2004/05	1,188,894	35,984	-	726,347	1,951,226
2005/06	1,630,209	122,212	-	1,494,649	3,247,070
2006/07	1,693,219	120,966	176,176	94,649	2,085,011
2007/08	1,543,707	106,040	158,109	312,891	2,120,748
2008/09	1,404,940	7,168	78,135	54,306	1,544,548

Actual-Proprietary Funds Revenue Summary



Water And Stormwater Funds eliminated fiscal year 2008-2009

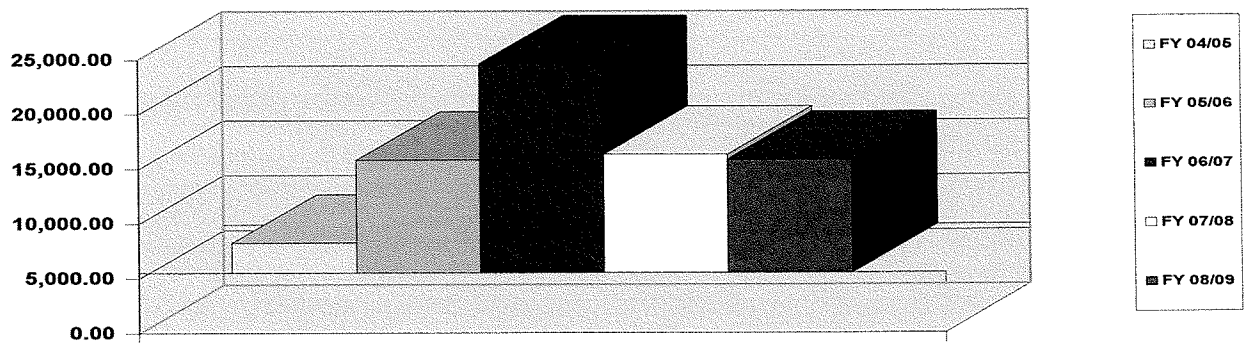
Town of Lauderdale-By-The-Sea

Special Revenue Fund Revenue Summary

Police Law Training & Police Law Enforcement Trust

FISCAL YEAR	FINES - FORFEITURES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
2004/05	-	8,248	-	8,248
2005/06	-	15,816	-	15,816
2006/07	5,593	19,011	-	24,604
2007/08	5,543	10,737	-	16,282
2008/09	122	1,231	14,453	15,806

Actual-Special Revenue Fund Revenue Summary



Fiscal Year 2009/2010 Expenditure Summaries By Fund

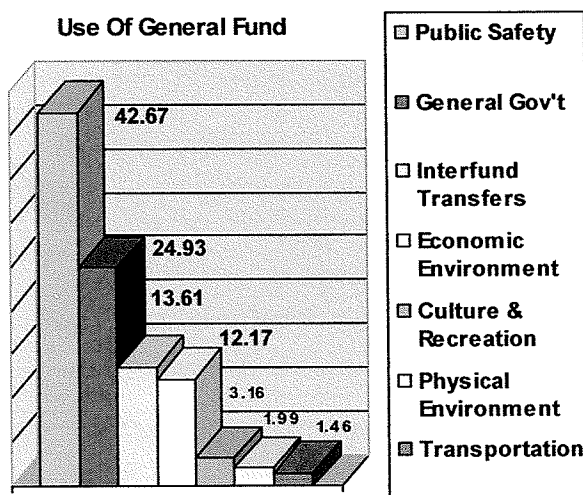
Expenditures By Function

GOVERNMENTAL FUNDS - Governmental Funds are comprised of the General and Capital Improvement Funds representing approximately 87.45% of the fiscal year 2009-2010 all funds budget.

GENERAL FUND - The General Fund represents 76.57% of the total budget. The \$11,869,910 million General Fund budget is used to fund townwide service and its associated operating costs for Public Safety, Interfund Transfers, General Government, Economic Environment, Culture and Recreation, Transportation and Physical Environment.

The largest use of General Fund revenue is Public Safety - Public Safety costs make up 42.67% of General Fund expenditures. Public Safety is comprised of the following departments:

Development Services
Emergency Medical Services - Fire Rescue
American Medical Response (AMR)
Fire - Volunteer Fire Department (VFD)
Police - Broward Sheriffs Office (BSO)



The 2009/2010 Public Safety budget is \$5,065,109 reflecting an decrease of approximately \$166 from fiscal year 2008/2009 amended budget.

The second largest use of General Fund revenue is General Government. General Government costs make up 24.93% of the General Fund budget. General Government is comprised of the elected officials and administrative staff that support the operational activities and municipal services of Town Government and are represented by the following departments:

Commission
Non-Profit Organizations
Municipal Buildings
Administration
Town Attorney
General Government

The 2009/2010 General Government budget is \$2,959,295 reflecting an decrease of approximately \$208,946 from fiscal year 2008/2009 amended budget. Funding has been maintained for contractual obligations, web cast-media vault, integrated back-up servers, professional services, operating expenses, personnel, insurance premiums, and appropriate reserves. The overall increase is a result of the proposed roll back millage rate that generates an additional \$904,553.

The third largest use of General Fund revenue is Interfund Transfers. Interfund transfers make up 13.61% of the Town's General Fund budget. These transfers are revenues dedicated for capital improvement projects in the Capital Fund.

The 2009/2010 Interfund Transfer budget is \$1,615,756 reflecting a decrease of approximately \$ 583,843 million from fiscal year 2008/2009 amended budget.

This decrease is the result of completing the commercial boulevard beach pavilion and the Seagrape streetscape projects.

The following is the remaining use of General Fund by function:

Economic Environment - Economic Environment represents approximately 12.17% of the General Fund expenditures and is comprised of the following departments:

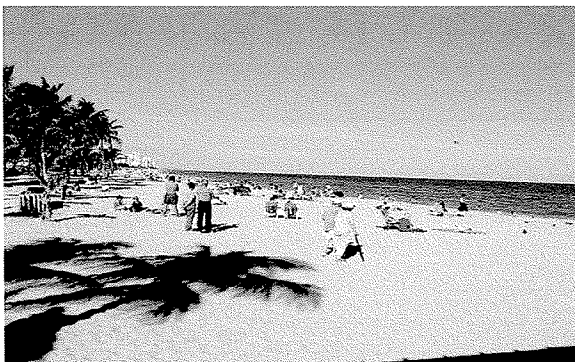
Public Works
Community Standards

The 2009/2010 Economic Environment budget is \$1,444,593 reflecting an decrease of approximately \$20,696 from fiscal year 2008/2009 amended budget.



Culture & Recreation - Culture & Recreation represents approximately 3.16% of General Fund expenditures and is comprised of the following departments:

Recreation
Beach



The 2009/2010 Culture & Recreation budget is \$375,645 reflecting a decrease of approximately \$93,761 from fiscal year 2008/2009 amended budget.

Major expenditures include youth, senior and cultural arts center activities, special events as well as town wide maintenance of the parks, public beach, portals, pavilion, and gazebos.

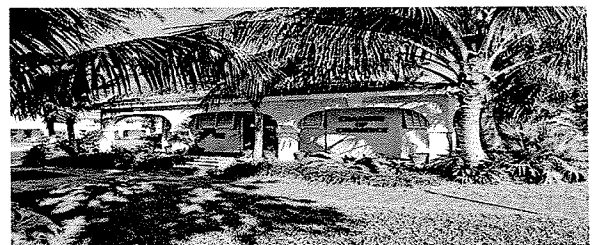
Transportation - Transportation represents approximately 1.46% of the General Fund expenditures and is comprised of the Parking Enforcement Department.



The 2009/2010 Transportation budget is \$173,239 reflecting an decrease of approximately \$12,803 from fiscal year 2008/2009 amended budget.

Physical Environment - Physical Environment represents approximately 1.99% of the General Fund expenditures and is comprised of the following departments:

Town Owned Public Buildings
Town Right of Ways & Common Areas

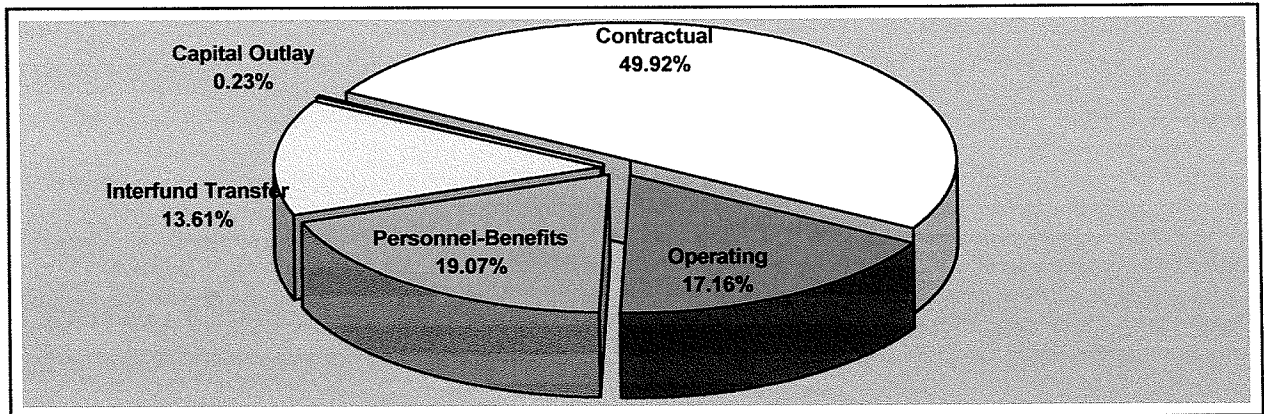


The 2009/2010 Physical Environment budget is \$236,273 reflecting a decrease of \$77,515 from fiscal year 2008/2009.

General Fund Expenditure Detail & Changes

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2009/2010 is a balanced budget. Whereas, budgeted expenditures of \$11,869,910 equal budgeted revenues. Undesignated fund balance was not utilized, as the revenue inflows are sufficient to cover the outflow of expenditures. The General Fund budget for fiscal year 2008/2009 has decreased overall by approximately 31.90% from fiscal 2008/2009 amended budget. Approximate changes are reflected in the graph below.

	FY 2008/2009 Amended Budget	FY 2009/2010 Amended Budget	App % Of Change
Contractual Services	\$ 5,598,818	\$ 5,925,895	5.84%
Operating	\$ 8,591,979	\$ 2,036,465	-76.30%
Personnel Services & Benefits	\$ 2,475,280	\$ 2,264,094	-8.53%
Interfund Transfers	\$ 2,199,599	\$ 1,615,756	-26.54%
Capital Outlay	\$ 88,031	\$ 27,700	-68.53%
Total Budget	\$ 18,953,707	\$ 11,869,910	-37.37%



Historically general fund expenditures have increased no more than 5%. Fiscal Year 2009/2010 total general fund expenditures decreased 18.34% as the result of changing service providers for public safety, and realigning the workforce allowing for reduction on manpower hours.

Contractual Services

Contractual services account for approximately 49.92% of the total general fund budget for fiscal year 2009/2010. Total contractual services have increased \$327,077 primarily because of the cost of Police, Fire and Emergency Medical Services. Additional contractual services have been funded for sanitizing and raking the Town's public beach, landscape

and street sweeping services. The Town Attorney, Town Planner and Town Engineer are also provided to the Town through a contractual obligation. Contractual services are provided by the Lauderdale-By-The-Sea Volunteer Fire Department for Fire, American Medical Response, Inc. for Emergency Medical Services and the Broward County Sheriff's Office for Police Services. In addition, funding has been provided for conceptual plans for grant proposals, planning and municipal support studies and administrative support services. Public Safety Services consisting of Fire and Fire Rescue were awarded to private contractors as a cost saving measure and maintaining the same level of services.

Operating

Operating expenses account for approximately 17.16% of the total general fund budget for fiscal year 2009-2010. Total operating expenses have decreased approximately \$6,555,514 as a result of contracting services and maintaining service levels the same as fiscal year 2009-2010. The cost of general liability and workers compensation reflect a decrease in premium. Additionally, service and maintenance agreements for machinery or equipment were budgeted accordingly. This decrease is attributed to the pay off of promissory notes.

Personnel Services

Personal services account for approximately 19.07% of the total general fund budget for fiscal year 2009-2010. Personnel services have been budgeted to reflect a salary increase of 2.5% for line staff and a freeze for Town Manager, Assistant Town Manager and Directors. This year elected official defer their annual 5% increase in salary to next year dependent on the economic condition of the economy. Total personnel expenses have decreased approximately \$211,186. Increases in salaries and benefits were budgeted accordingly. Personnel services reflects the addition of 66 positions which consist of 67 volunteer firefighters as all fire prevention services are provided by the Volunteer Fire Department through a contractual agreement. In addition to the reduction of workforce hours which allowed to reduce the full time equivalent count by one position. The increase of volunteers is the result of contracting with the Towns Volunteer Fire Department instead of the Broward Sheriff Office for Fire Suppression Services.

Inter-fund Transfers

Inter-fund Transfers account for approximately 13.61% of the total general fund budget for fiscal year 2009-2010. Inter-funds transfers have been eliminated for the Stormwater and Water Fund. Interfund transfers are designated for capital improvement projects in the Capital Improvement Fund. Transfers have decreased significantly as major projects are currently on hold, debt reduced and sewer projects have been completed in the northern part of Town.

- Transfer To Capital Improvement Fund \$ 1,615,756.

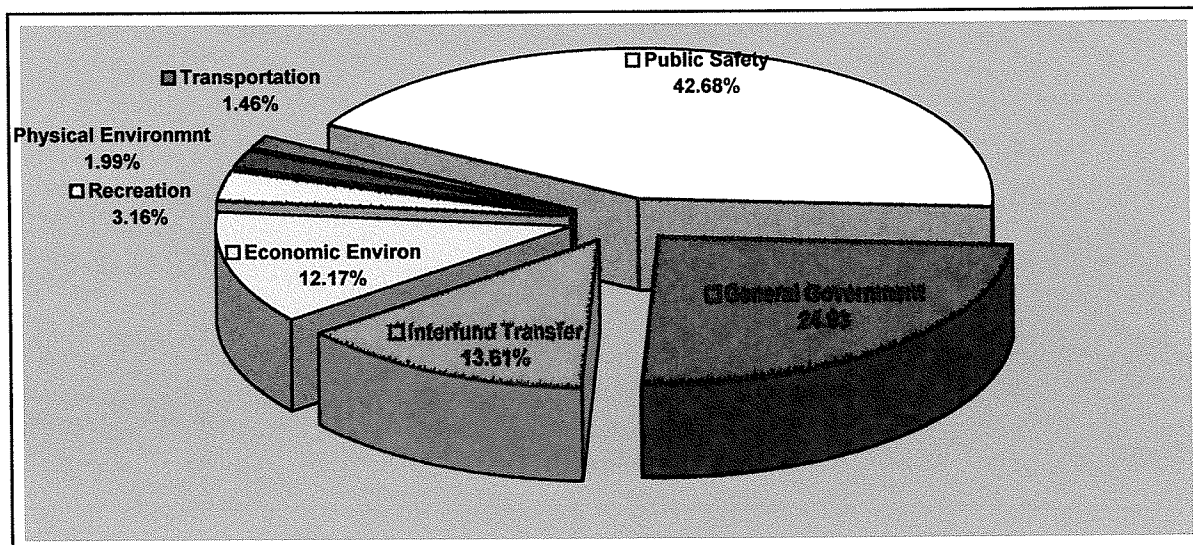
Capital Outlay

Capital Outlay expenditures account for approximately 0.23% of the total general fund budget for fiscal year 2009-2010. Total capital expenses have decreased approximately \$60,331 as the result of major equipment replacement occurring in fiscal year 2008-2009. Expenditures are made as equipment needs to be replaced or becomes outdated.

General Fund Expenditure By Budgetary Department

\$11,869,910

The Town's General Fund is broken down by and budgeted at the department level. The below chart indicates expenses by function on the General Fund for fiscal year 2009-2010.



GENERAL GOVERNMENT

Legislative - Commission

Salary freeze for Mayor & Commissioners.
Funding for training, capital equipment and operating supplies.

Municipal Building – Chamber Of Commerce

Funding of contractual services for the Chamber Of Commerce Welcome Center.
Maintenance, operating, building supplies and repairs. Funded allocation of maintenance worker for maintenance of grounds and building.

Executive - Town Manager/Administration

Salary freeze for Town Manager and Directors, salary increase of 2.5% for line staff.
Funding for town topics, election poll workers, and equipment maintenance and service agreements. Funded the scanning of public records and archive of records. Provide funds for the preparation and printing of the proposed budget, annual budget and comprehensive annual financial reports.

Town Attorney

Funding for Town Attorney fee and unanticipated litigation.

General Government

Salary for Public Information Officer. Funded contractual obligations for equipment service maintenance contracts. In addition funding has been provided for conceptual plans for grant proposals, premiums for workers compensation and general liability, miscellaneous planning and municipal support studies. Funding of the community bus program.

PUBLIC SAFETY

Police Department

Funded townwide contractual obligation for police services with the BSO.

Fire Department

Funded townwide contractual obligation for fire protection services with the VFD.

Emergency Medical Services (EMS)

Funded townwide contractual obligation for EMS with AMR.

Development Service

Salary freeze for Directors, salary increase of 2.5% for line staff.

Funding for code enforcement magistrate, professional fees for support services related to zoning and code activities. Reduced funding for the purchase of machinery and equipment.

PHYSICAL ENVIRONMENT

Public Buildings

Funded utility costs due to completion of the capital improvement projects; portals, beach accessways and new public safety complex. Water and Sewer cost reflect increase in cost of service by the City Of Fort Lauderdale. Funding for maintenance of public building. Funded equipment service and maintenance agreements. Reduced funding for the purchase of machinery and equipment.

ECONOMIC ENVIRONMENT

Public Works

Salary freeze for Directors, salary increase of 2.5% for line staff.

for stormwater and sidewalk maintenance and repair. Funded vehicle and equipment maintenance and service agreements. Reduced funding for purchase of machinery and equipment.

Community Standards

Salary freeze for Assistant Town Manager and Directors, salary increase of 2.5% for line staff. Reduced funding for the purchase of machinery and equipment as well as for the landscaping and maintenance of streets, parks and roads. Funded vehicle and equipment maintenance agreements.

TRANSPORTATION

Parking Enforcement

Salary freeze for Directors, salary increase of 2.5% for line staff.

Funding for parking magistrate and contractual services for processing of parking meter violations and collection and processing of parking meter coins. Funded vehicle and equipment maintenance and service agreements.

CULTURE & RECREATION

Recreation

Funding of contractual services for the concert series. Funded equipment maintenance and service agreements. Provided funding for special event activities for Easter, Halloween, Christmas By The Sea, July 4th and other special events sponsored or co-sponsored by the Town in addition to Christmas banners & decorations.

Funding of the Broward County – Senior Center Grant Program. Provided funding for youth activities, such as tennis and karate programs.

Beach

Funded contractual obligation maintenance of the beach areas from Flamingo to Terra Mar Drive. Funded vehicle and equipment maintenance and service agreements. Funded buoy maintenance program and operating supplies for the senior and youth activities program.



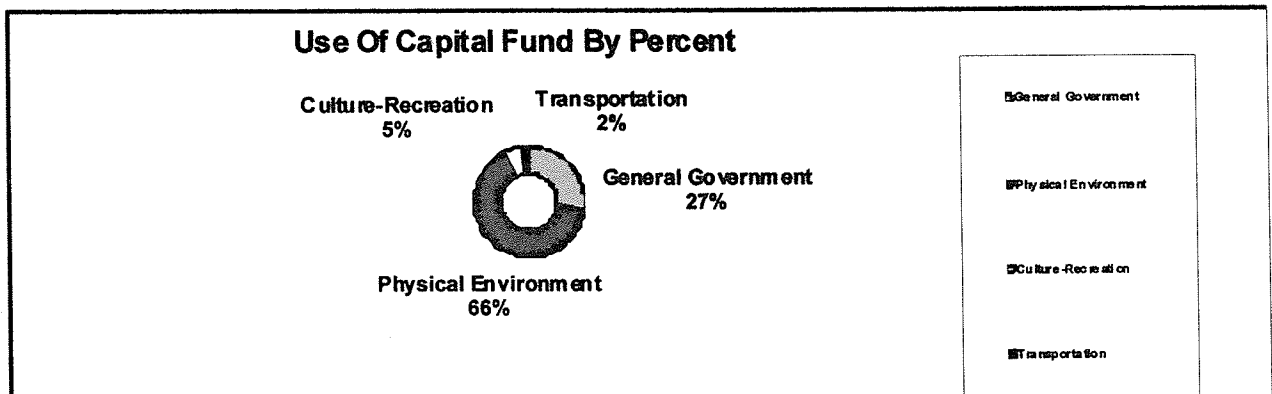
INTERFUND TRANSFERS

Funding has been provided for the Capital Improvement Fund designated for town wide capital improvement projects.

Capital Improvement Fund Expenditure Detail & Changes

\$ 1,686,862

The Town's Capital Improvement fund is broken down by and budgeted by project. The capital fund has decreased approximately \$ 1,393,176 from the FY 2009/2010 amended budget. This decrease is due to completing the sanitary sewer project in the northern part of town and the reduction of debt. Future operating costs (e.g., service, personnel, maintenance or utilities) associated with completed projects are included in the operating department in the appropriate budget year. The below projects have been funded for fiscal year 2009/2010.



Physical Environment

AIA – Landscape-Streetscape Project and Town Entry Improvement Project

Economic Environment

El Mar Beautification Project

Culture – Recreation

Fish Habitat Restoration and Marine Park

Transportation

Terra Mar Bridge and Bus Stops

General Government

Infrastructure Depreciation Expense

Completed Project (FY2009/2010)

In fiscal year 2009/2010 projects completed that have future maintenance; landscape and utility expense are budgeted in the General Fund. The operational and maintenance responsibilities have been funded in the below department as noted on page 88 - 93.

>Public Works >Community Standards >Public Buildings >Recreation and Beach

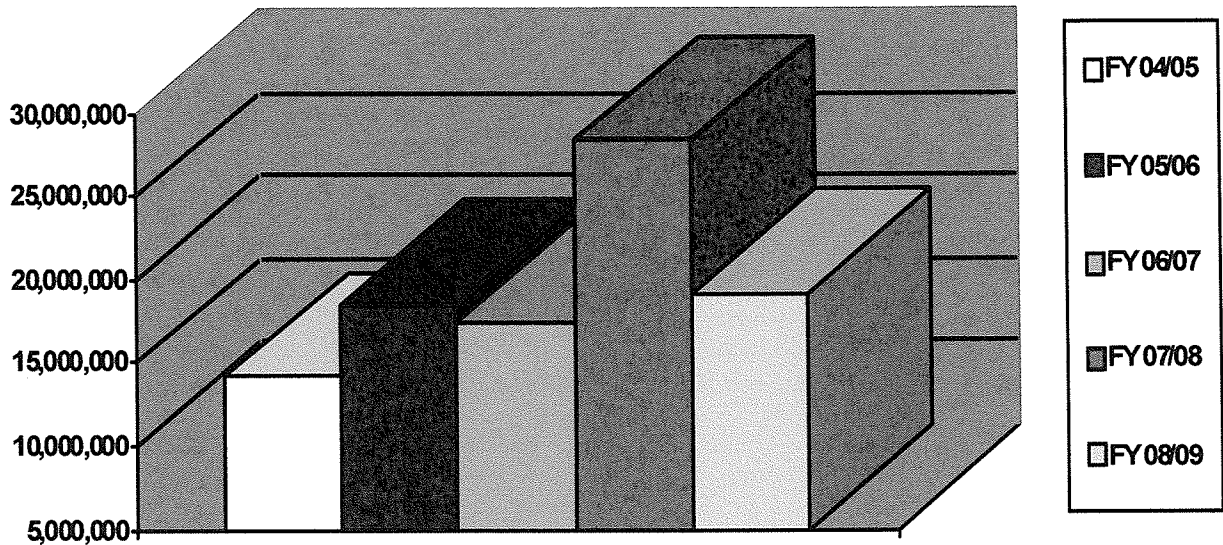
Town of Lauderdale-By-The-Sea

Governmental Type Funds Expenditure Summary

General and Capital Improvement Funds

FISCAL YEAR	GENERAL GOV'T	PUBLIC SAFETY	PHYSICAL ENVIRON- MENT	ECONOMIC ENVIRON- MENT	CULTURE & RECREATION	TRANS- PORTATION	DEBT SERVICES	TRANSFERS	TOTAL
2004/05	1,802,379	5,639,580	445,022	1,830,136	724,126	251,120	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	1,099,566	866,147	220,127	2,144,741	3,254,588	18,525,256
2006/07	1,999,066	6,181,156	176,967	2,376,342	442,618	197,389	2,621,382	3,456,105	17,451,025
2007/08	3,845,925	6,468,324	267,963	7,612,374	579,557	153,810	4,733,983	4,966,393	28,628,329
2008/09	2,040,682	4,799,584	232,062	1,615,439	757,332	146,634	7,365,682	2,199,599	19,157,014

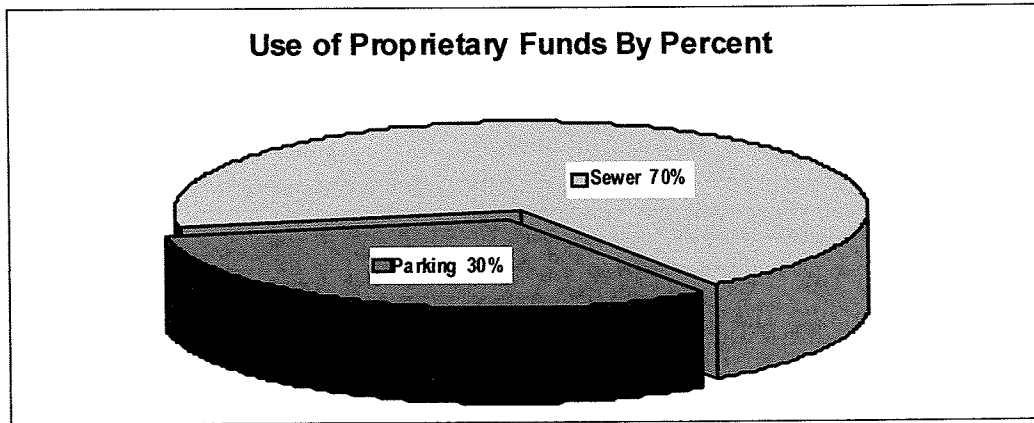
Actual - General and Capital Fund Expenditure Summary



Proprietary Funds Detail & Changes

Sewer and Parking Funds \$1,793,964

The Town's Proprietary Fund represents 11.57% of the Town's total budget for fiscal year 2009-2010. The Proprietary Fund is broken down by and budgeted by each individual fund. The Sewer and Parking funds are not subsidized, as they are self-contained. Total proprietary funds have increased slightly by approximately \$4,526 from the FY 08/09 amended budget.



Sewer Fund - \$ 1,224,399

Funding for emergency repairs, telemetry of the pump stations as well as water and sewer line maintenance and repairs. This fund continues to be stable therefore sewer rates remain the same as fiscal year 2008/2009. The fiscal year 2009/2010 budget reflects a slight decrease of \$12,496.

Parking Fund- \$569,565

Funding for decorative meters, poles, covers and meter replacement. This fund reflects an increase of \$17,022 as a result of completing the construction of the Bougainvillea surface parking lot and adding an additional entrance way to the lot. Parking meters rates have remained the same as last year.

In addition there is no major capital or infrastructure improvements projected for 2009/2010 for the Sewer or Parking funds

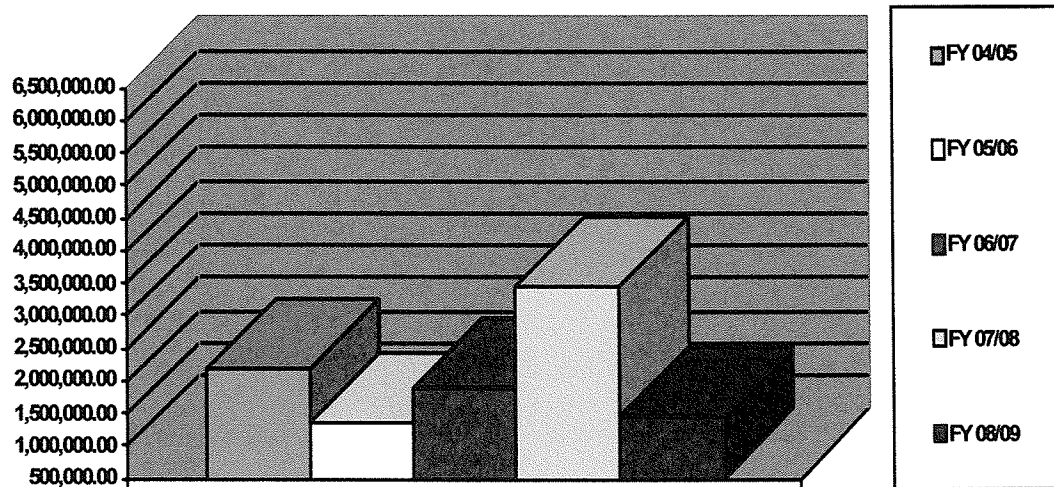
Town of Lauderdale-By-The-Sea

Proprietary Funds Expenditure Summary

Water & Sewer, Stormwater and Parking Funds

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
2004/05	-	90,304	949,426	1,148,206	-	2,188,005
2005/06	113,646	89,267	995,285	-	168,053	1,366,251
2006/07	118,987	129,720	1,111,087	372,257	165,645	1,897,696
2007/2008	70,700	160,895	1,381,718	141,454	1,687,476	3,442,243
2008/2009	64,951	153,711	1,044,834	34,083	165,645	1,463,224

Actual - Proprietary Funds Expenditure Summary

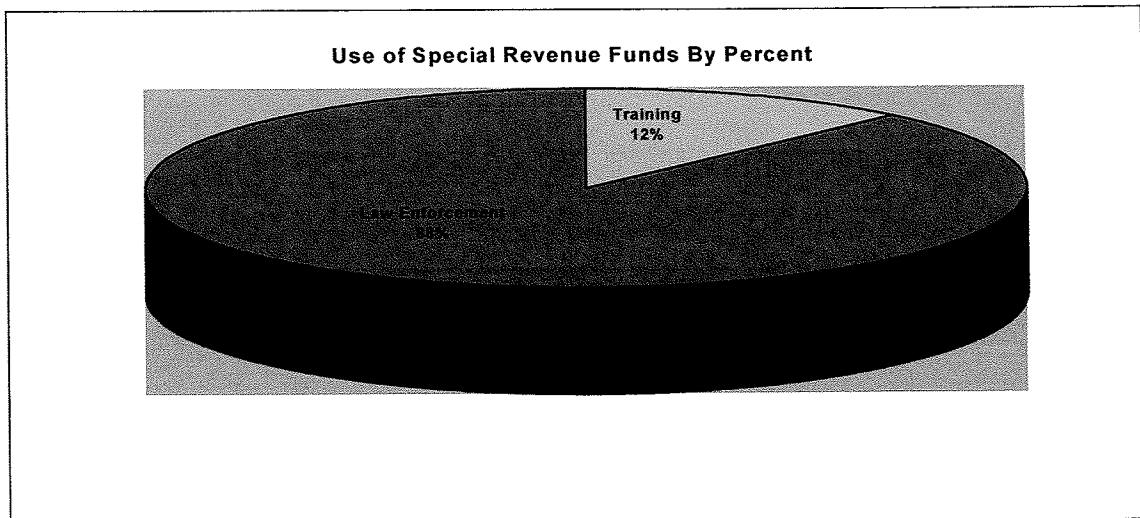


FY 2009-2010 – Water & Sewer Funds Eliminated

Special Revenue Funds Detail & Changes

Police Law Training & Enforcement Trust Funds \$ 151,821

The Town's Special Revenue Fund represents .98% of the Town's fiscal year 2009/2010 total budget. The Special Revenue fund is broken down by and budgeted by each individual fund. Expenditures funded for the Police Law Enforcement Trust Fund are non-recurring operating expenses and/or a one-time purchase of specialized equipment. Whereas expenditures funded for the Police Law Training Fund are for specialized training. Total special revenue funds have increased approximately \$134,494 from the FY 08/09 amended budget. This decrease is the result of reducing the purchase of specialized surveillance equipment purchased last year using confiscated funds.



Police Law Training

Funding for mandatory training

Police Law Enforcement Trust (LETf)

Funding for specialized equipment:

Holding Cell

Sally Port

Improvements to Public Safety Building

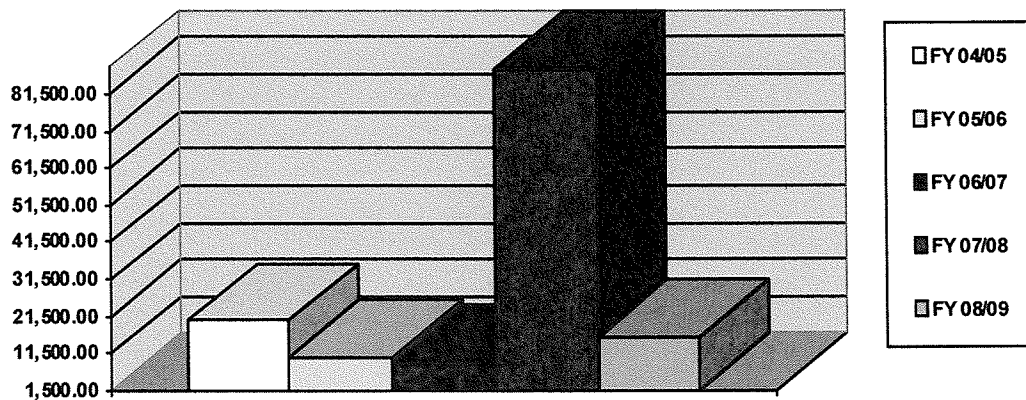
Town of Lauderdale-By-The-Sea

Special Revenue Funds Expenditure Summary

Police Law Training & Enforcement Trust Funds

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2006/07	1,500	7,612	9,112
2007/08	13,596	75,084	88,680
2008/09	-	15,806	15,806

Actual Special Revenue Funds Expenditure Summary





Mission Statement

The Commission is committed, under complete transparency, to pursue the will of the people, and acknowledge that any decisions shall maintain and enhance the charm and pattern of a people friendly sea-side village.

Vision Statement

The Commission is committed to supporting our citizens, so that they may uphold civic pride and quality of life within our Town and continue to reside and/or pursue business within our charming community.

Short Term Goals

Administration:

Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

Short-term goals, objectives and achievements are detailed by department on pages 60 through 102. In fiscal year 2008/2009 the towns General Fund's budgeted revenue was realized at 92.1% and our expenditures at 92%, exceeding our expectations of the necessity to reserves funds as a revenue source. Based on the nationwide housing market slowdown, Management issued directives, based on current trend of revenue collection and expenditures, in an attempt to collect revenue at 90% and maintains expenditures at below 95% of budget. We exceeded our goal in fiscal year 2008/2009 as indicated above.

Municipal Services:

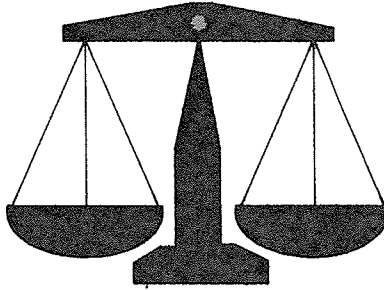
Improved customer service is achieved by maintaining an open door policy in Town Hall to address concerns of our residents and visitors and continue to disseminate accurate information via the town's cable channel and monthly newsletter.

In fiscal year 2008/2009, 533 complaints were logged in and 527 (98.87%) were successfully addressed. 38.84% were related to public works, 46.15% to code enforcement, 15.01% were related to parking. Most of the complaints in fiscal year 2008-2009 were related to compliance issues.

Economic / Physical Development:

Continue to aggressively pursue grant funding for current and future projects.

In fiscal year 2008/2009 the Town received approximately \$114,525 and was successfully awarded funding in the amount of \$ 156,301 for projects in fiscal year 2009/2010. We are currently waiting for approval of \$500,000 in funding from the State for a streetscape project slated to begin in fiscal 2009/2010 and be completed 2010-2011.



Long Term Goals

Ensure a financially responsible government and an economically vital community. Protect and improve city services, the environment and quality of life for residents and visitors.

Our long-term goals are based on the Town's Master Plan and are established within the five-year capital improvement program. Projects are reviewed and prioritized by the Town Commission upon input from residents and recommendation by the Master Steering Committee.

The Master Steering Committee is currently reviewing the Town's Master Plan to determine what projects need to be revised in order to provide a recommendation to the Town Commission of projects that should be prioritized and to identify future projects that need to be incorporated into the Master Plan.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of its primary industry, "tourism".

The Town is committed to maintaining emergency reserves in order to have the flexibility to react appropriately and plan for the unexpected so as to not adversely impact all residents from such event.

Major Accomplishments

In fiscal year 2008/2009 the town completed the construction of the Bel Air Sanitary Sewer System, Town Entryway on Commercial Boulevard Pavilion, Seagrape Streetscape project and milling and repaving of West Tradewinds, Improvements to Public Safety Complex and surface parking lot between AIA and Bougainvillea

The Town Commission approved over \$1.6 million in funds for townwide capital improvement projects in fiscal year 2009/2010. Due to property reform in the state and the economy in flux the Town is taken a conservative approach to capital spending.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of its primary industry "tourism".

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General Government Fiscal Year 2009/2010 Department Budgets

LEGISLATIVE AND POLICY

Roseann Minnet, Mayor
Jerome McIntee, Vice-Mayor
Birute Ann Clottey, Commissioner
Stuart Dodd, Commissioner
Jim Silverstone, Commissioner

GOAL: To represent the public interest, provide leadership and direction for the Town's future and assure the present and future fiscal integrity of the municipal government.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioners	3	3	3	3	3
Total	5	5	5	5	5

DEPARTMENTAL OBJECTIVES:

To exercise all of the powers as an elected official to do whatever may be deemed necessary for the safety, health and general welfare of the citizens of the Town of Lauderdale-By-The-Sea.

SERVICE LEVEL NARRATIVE:

A five member Town Commission, elected at large on a non-partisan basis, governs the Town of Lauderdale-By-The-Sea. The Mayor presides at all Town Commission meetings and other public functions and is the ceremonial head of the Town. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

The Town Commission holds regular meetings on the second and fourth Tuesdays of each month as well as special meetings and workshop sessions throughout the year as required by Town Charter to carry out the legislative responsibilities of their positions. The Town Commission disseminates information, listens to public and staff input, and then takes appropriate action, which is in the best interest of the health, safety and general welfare of the citizens of the Town of Lauderdale-By-The-Sea. Commission members make themselves available to the general public outside the Town Commission meetings to answer public inquiries and requests for information.

ACHIEVEMENTS:

Revised and adopted new Town policies and ordinances to address wide spectrum of problems and community issues. Reappointed new members to the Planning and Zoning Board, the Board of Adjustments, and the Master Plan Steering Committee. Successfully approved the revised Unified Land Development Regulation. Successfully reviewed and approved code book revision. Successfully reviewed and approved a new solid waste contractor.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 511 NAME: LEGISLATIVE AND POLICY

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	51,053.00	53,506.00	56,181.00	56,284.00	56,685.00
FICA	3,906.00	4,093.00	4,397.00	4,274.00	4,490.00
RETIREMENT	7,776.00	8,164.00	9,151.00	9,662.00	9,701.00
INSURANCE	-	-	4,203.00	12,569.00	12,039.00
SUBTOTAL	62,735.00	65,763.00	73,932.00	82,789.00	82,915.00
OTHER SERVICES					
COMMUNICATIONS	273.00	87.00	-	-	-
EQUIPMENT MAINTENANCE	2,000.00	702.00	1,099.00	1,375.00	-
OFFICE SUPPLIES	1,000.00	570.00	151.00	375.00	1,000.00
DUES & SUBSCRIPTIONS	2,740.00	3,087.00	2,426.00	1,255.00	3,132.00
TRAINING	2,347.00	2,208.00	5,862.00	3,834.00	6,000.00
OPERATING SUPPLIES/MISC.	4,800.00	9,637.00	7,089.00	6,506.00	7,400.00
SUBTOTAL	13,160.00	16,291.00	16,627.00	13,345.00	17,532.00
CAPITAL OUTLAY	1,500.00	6,093.00	-	2,745.00	2,500.00
SUBTOTAL	1,500.00	6,093.00	-	2,745.00	2,500.00
TOTAL DEPT 511	77,395.00	88,147.00	90,559.00	98,879.00	102,947.00

DONATIONS – NON-PROFIT ORGANIZATIONS



GOAL: To aid non-profit organizations by assisting in the funding of projects that benefits the multiple needs of citizens of Broward County.

DEPARTMENTAL OBJECTIVES:

To plan, coordinate and assist in funding community related not-for-profit social services agencies.

ACHIEVEMENTS:

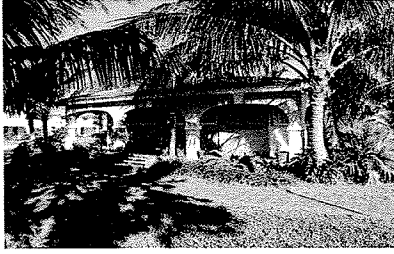
Provide financial assistants to Area Agency on Aging in Broward County, Women in Distress, Family Central, Boy Scouts of America.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010**

FUND: 1 NAME: GENERAL FUND
DEPT: 511.100 NAME: DONATION - NON PROFIT ORGANIZATIONS

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
OTHER SERVICES					
AID TO PRIVATE ORGANIZATIONS	8,408.00	12,319.00	12,934.00	12,350.00	11,098.00
SUBTOTAL	8,408.00	12,319.00	12,934.00	12,350.00	11,098.00
CAPITAL OUTLAY					
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 511.100	8,408.00	12,319.00	12,934.00	12,350.00	11,098.00

MUNICIPAL BUILDING - CHAMBER OF COMMERCE



GOAL: To act as host to visitors while providing a wide range of information to residents and visitors.

DEPARTMENTAL OBJECTIVES:

To assist residents in their transportation needs to assist visitors during their vacation to provide tour information to major attractions and restaurants in South Florida, and to provide assistance to visitors in finding accommodations.

ACHIEVEMENTS:

The Chamber provided assistance to over 7,845 residents and visitors that walked in as of 04/30/09, made over 1,440 visitor's guides as of 04/30/09. The web-site has recorded 43,318 as of 04/30/09

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010**

FUND: 1 NAME: GENERAL FUND
DEPT: 511.200 NAME: MUNICIPAL BLDGS - CHAMBER OF COMMERCE

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	9,627.00	9,091.00	10,606.00	11,992.00	8,732.00
FICA	736.00	695.00	812.00	918.00	668.00
RETIREMENT	754.00	896.00	1,045.00	1,182.00	861.00
GROUP INSURANCE	2,508.00	1,808.00	2,185.00	2,954.00	3,269.00
SUBTOTAL	13,625.00	12,490.00	14,648.00	17,046.00	13,530.00
OTHER SERVICES					
PROFESSIONAL SERVICES	35,000.00	35,000.00	35,195.00	28,000.00	28,000.00
SEWER/WASTEWATER	2,556.00	2,629.00	1,599.00	1,751.00	2,683.00
ELECTRIC SERVICE	2,028.00	1,954.00	2,287.00	2,365.00	2,451.00
WATER SERVICE	1,728.00	2,003.00	1,007.00	1,246.00	1,640.00
LIABILITY INSURANCE	2,286.00	2,967.00	2,900.00	1,402.00	3,335.00
WORKERS COMPENSATION	1,532.00	1,532.00	1,191.00	1,347.00	957.00
MAINTENANCE MATERIALS	2,948.00	64.00	1,902.00	2,750.00	18,601.00
SUBTOTAL	48,078.00	46,149.00	46,081.00	38,861.00	57,667.00
CAPITAL OUTLAY	750.00	-	1,170.00	-	-
SUBTOTAL	750.00	-	1,170.00	-	-
TOTAL DEPT 511.200	62,453.00	58,639.00	61,899.00	55,907.00	71,197.00

Executive - Town Manager / Administration

GOAL: To provide professional leadership and management in the administration and execution of Town/Commission policy and recommend alternative solutions to community problems and budgetary options for Commission consideration; to provide overall efficiency in Town Management, administrative systems and personnel administration.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Town Manager	1	1	1	1	1
Assistant Town Manager	1	0	0	0	0
Town Clerk	1	1	1	1	1
Chief Deputy Clerk	1	1	0	0	.75
Executive Secretary	1	1	1	1	1
Senior Office Specialist	0	0	0	1	0.5
Office Specialist	1	1	1	.50	0
Accountant I	1	1	0	.50	.50
Accounting Specialist	1	1	2	1.75	1.75
Finance/Budget Director	1	1	1	1	1
Human Resource/Risk Mgr	1	1	1	.75	.75
Total	10	9	8	8.5	8.25

SERVICE LEVEL NARRATIVE

The Town Manager and staff of the Administrative Department perform the managerial and administrative duties assigned to them by the Town Commission, Town Charter and general public.

The Administrative Department staff coordinates all Town departments and programs to ensure that projects and responsibilities are carried out efficiently, timely and in a professional manner. This includes the day-to-day operations, Town Commission requests, and county, state and federal mandates. The Administrative Department responds to public inquiries and requests for information on an ever-increasing basis.

Specific objectives and projects assigned to the Administrative Department are coordinated, reviewed and where applicable implemented in a timely, cost effective and professional manner.

DEPARTMENTAL RESPONSIBILITIES:

To provide professional leadership and management in the administration and execution of Town Commission policies.

To prepare advertising and backup information for the Town Commission meetings, agenda items, and required follow-up information.

To coordinate activities of all Town departments and personnel so that the public is properly served in accordance with the policy of the Town Commission.

To administer and enforce the Town's personnel management system, safety program, drug-free workplace program and employee benefit program. To review all personnel related matters of the employees and respond to those matters in a timely fashion and in accordance with the Town's personnel policies.

Executive - Town Manager / Administration

To maintain internal accounting controls that assures the reliability of financial records for preparing financial statements and maintaining accountability for assets.

To safeguard and account for the Town's assets by collecting revenue, making sound investments, and monitoring expenditures.

To generate accounts payable, receivables and payroll disbursement efficiently and accurately.

To provide grant administration and reporting services.

To perform risk management for the Town including securing insurance coverage for property, liability, flood, windstorm, workers compensation, group health, life, dental and vision.

To prepare the Annual Budget and Comprehensive Annual Financial Report.

To coordinate municipal elections.

To perform clerical tasks as needed by the Town Commission.

To attend and prepare minutes of all Town Commission Meetings and Workshops.

To maintain minutes, files, resolutions, ordinances, etc, of the Town of Lauderdale-By-The-Sea, and make those files available to the general public upon request.

To serve as the Town's general information and direction center for the general public.

To coordinate, attend and record dispositions of all Parking Enforcement Hearings.

To prepare bid specifications for Town contracts.

DEPARTMENTAL OBJECTIVES:

To maintain internal accounting controls that assure the reliability of financial records for preparing of financial records for preparing financial statements and maintain accountability for assets; to prepare and maintain accurate records for Town proceedings and transactions; to assist in the planning and development of all programs to meet the future needs of the Town.

ACHIEVEMENTS:

Received Distinguished Budget Award for Budget Year – October 1, 2008-September 2009.

Received Excellence in Financial Reporting Award for Comprehensive Annual Financial Report (CAFR) for fiscal year end – September 30, 2008.

Completed public records scheduling for fiscal year end September 30, 2008.

Town policies and ordinances reviewed and modified as necessary to address issues of community concern and interest

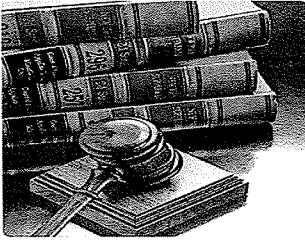
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TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 513 NAME: EXECUTIVE - TOWN MANAGER/ ADMINISTRATION

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	686,901.00	641,026.00	487,788.00	529,726.00	561,258.00
OVERTIME SALARY	3,000.00	7,554.00	1,232.00	36.00	3,000.00
FICA	50,026.00	41,226.00	34,314.00	37,198.00	43,167.00
RETIREMENT	55,662.00	61,595.00	56,462.00	62,512.00	74,775.00
GROUP INSURANCE.	112,828.00	52,261.00	51,414.00	54,445.00	62,244.00
UNEMPLOYMENT COMP	3,000.00	10,199.00	-	-	-
SUBTOTAL	911,417.00	813,861.00	631,210.00	683,917.00	744,444.00
OTHER SERVICES					
PROFESSIONAL CONSULTAN	41,500.00	32,248.00	18,252.00	22,720.00	38,659.00
AUDIT EXPENSE/FEES	39,250.00	42,500.00	41,400.00	40,600.00	55,000.00
W/C PROFESSIONAL TEST	900.00	720.00	320.00	90.00	800.00
COMMUNICATIONS	2,039.00	1,690.00	1,038.00	1,026.00	1,004.00
VEHICLE LEASING	-	-	-	-	-
EQUIPMENT RENT/LEASE	3,100.00	586.00	599.00	706.00	807.00
VEHICLE MAINTENANCE	1,000.00	324.00	28.00	84.00	750.00
FUEL	2,000.00	967.00	1,145.00	(132.00)	2,100.00
SERV MAINT CONTRACT	12,845.00	13,059.00	11,725.00	11,936.00	14,953.00
PRINTING & BINDING	75,760.00	35,616.00	35,298.00	18,552.00	24,960.00
POSTAGE	17,608.00	17,688.00	12,256.00	17,594.00	14,000.00
OFFICE SUPPLIES	9,000.00	10,073.00	9,623.00	11,433.00	11,020.00
COMPUTER EXPENSE	9,000.00	5,101.00	2,879.00	1,845.00	5,277.00
DUES & SUBSCRIPTIONS	5,394.00	4,180.00	3,168.00	4,417.00	4,252.00
TRAINING	9,000.00	3,973.00	5,844.00	7,640.00	8,000.00
OPERATING SUPPLIES/MISC.	28,908.00	27,729.00	14,082.00	17,521.00	19,230.00
SUBTOTAL	257,304.00	196,454.00	157,657.00	156,032.00	200,812.00
CAPITAL OUTLAY	5,000.00	42,060.00	1,728.00	4,755.00	2,000.00
SUBTOTAL	5,000.00	42,060.00	1,728.00	4,755.00	2,000.00
TOTAL DEPT 513	1,173,721.00	1,052,375.00	790,595.00	844,704.00	947,256.00

Town Attorney



GOAL: To advise and provide legal counsel to the Town Commission and to all municipal officers in matters pertaining to their official duties, including representation of the Town in all litigation. The Department of the Town Attorney is coordinated and contracted out to an outside legal firm, Weiss, Serota, Helfman, Pastoriza, Cole, Boniske, P.L

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Town Attorney	1	1	1	1	1
Total	1	1	1	1	1

SERVICE LEVEL NARRATIVE:

The primary value and function of legal staff is making the Town Commission, Town Manager and staff sufficiently aware of the legal ramifications of ADOPTED courses of action and that inadvertent violations of law or infringement of rights can be avoided.

DEPARTMENTAL OBJECTIVES:

The department renders professional legal services, advice and service in litigation, the enactment of ordinances, and resolutions, and the daily operations of the Town to the Town Commission, Town Manager and staff, and various Town Advisory Boards.

The department reviews requests for zoning variances, etc., with the goal of accomplishing the Town's purposes and protecting its interests.

The Town Attorney and/or his designee attend Town Commission meetings, workshop sessions of the Commission and Town Board meetings. Represents the Town on all labor-related matters including but not limited to collective bargaining, dismissals, grievances, etc.

ACHIEVEMENTS:

Successfully settled litigation and municipal prosecution cases.

Drafted and revised town policies and ordinances.

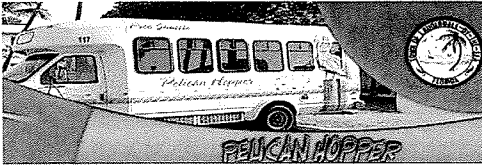
Drafted and assisted staff with recommending code book revisions.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 514 NAME: TOWN ATTORNEY

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
OTHER SERVICES					
LEGAL EXPENSE	103,684.00	108,000.00	104,674.00	237,211.00	184,000.00
LEGAL ADVERTISEMENTS	25,000.00	10,743.00	11,471.00	-	
LEGAL - OTHER	175,000.00	124,772.00	14,201.00	16,937.00	39,000.00
LEGAL-LITIGATION-BJHarris	-	-	-	-	250,000.00
SUBTOTAL	303,684.00	243,515.00	130,346.00	254,148.00	473,000.00
TOTAL DEPT 514	303,684.00	243,515.00	130,346.00	254,148.00	473,000.00

GENERAL GOVERNMENT



GOAL: To provide for a comprehensive risk management program and to provide sufficient funding and insurance to address the Town's future needs during disasters and other unanticipated emergencies.

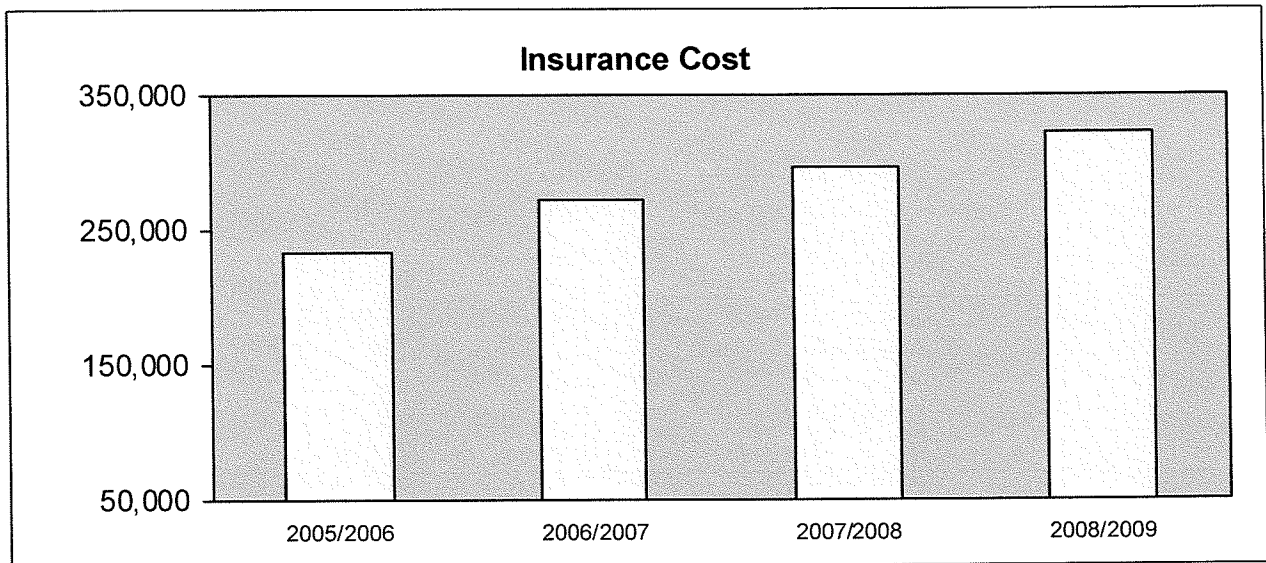
DEPARTMENTAL OBJECTIVES:

Administration and Department of Town Attorney coordinate the General Government Department.

To seek proposals for and evaluation of the responses to renewal quotes for all insurance coverage's.

To minimize workers compensation claims by educating Town employees on safety issues through distribution of the Town's safety program and to provide loss control review and recommendations.

ACHIEVEMENTS: Compliance with the Community Rating System saved property owners a minimum of 8% on their flood insurance premium and 5% on the Town's premiums. Participation in the Florida League of Cities Drug Free Workplace and Employee Workplace Safety Program led to an incentive credit of \$14,519 as well as an experience modification credit of \$11,015, reducing the insurance premium in fiscal year 2008-2009.



POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Public Information Officer	0	0	1	1	.75
Total	0	0	1	1	.75

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010**

FUND: 1 NAME: GENERAL FUND
DEPT: 519 NAME: GENERAL GOVERNMENT

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES						
SALARIES	-	-	-	47,235.00	49,509.00	51,115.00
FICA	-	-	-	3,457.00	3,787.00	3,911.00
RETIREMENT	-	-	-	4,961.00	5,064.00	5,035.00
GROUP INSURANCE	-	-	-	4,208.00	5,423.00	6,488.00
UNEMPLOYMENT COMPENSATION	-	-	-	-	10,756.00	15,000.00
SUBTOTAL	-	-	-	59,861.00	74,539.00	81,549.00
DEBT SERVICES						
DEBT PRINCIPAL	5,072.00	202,066.00	206,311.00	214,405.00	3,377,218.00	9/15/2009 Pd
DEBT PRINCIPAL					2,617,987.00	9/15/2009 Pd
DEBT INTEREST	860.00	155,832.00	151,587.00	144,277.00	362,071.00	9/15/2009 Pd
DEBT INTEREST					86,687.00	9/15/2009 Pd
SUBTOTAL	5,072.00	202,066.00	206,311.00	214,405.00	6,443,963.00	-
OTHER SERVICES						
ADVERTISEMENT	-	10,000.00	12,029.00	5,139.00	12,014.00	25,000.00
PROFESSIONAL CONSULTANTS	156,758.00	275,107.00	159,949.00	78,102.00	131,007.00	124,800.00
CONTRACTUAL SERVICE-BUS	60,563.00	60,563.00	64,961.00	60,543.00	59,308.00	43,758.00
LIABILITY INSURANCE	126,500.00	150,736.00	175,456.00	174,349.00	152,279.00	176,937.00
WORKERS' COMPENSATION	33,852.00	121,829.00	58,880.00	39,044.00	30,172.00	62,789.00
SERVICE MAIN AGREEMENTS	-	-	-	14,655.00	20,016.00	21,017.00
CONTINGENCY	7,285.00	135,275.00	29,224.00	15,762.00	38,721.00	118,699.00
RESERVE-STORMWATER MASTER PLAN/RATE STUDY	-	-	-	-	-	341,658.00
HURRICANE/STORM	93,136.00	-	-	5,389.00	(57.00)	118,699.00
BUILDING MAINTENANCE MATERIALS	-	-	-	3,872.00	-	-
GRANT MATCH-COMMUNITY BUS	24,915.00	32,857.00	24,154.00	26,390.00	26,828.00	58,908.00
DEPRECIATION	112,762.00	127,504.00	136,576.00	149,320.00	197,010.00	154,983.00
SUBTOTAL	615,771.00	913,871.00	661,229.00	572,565.00	667,298.00	1,247,248.00
CAPITAL OUTLAY						
BUILDING IMPROVEMENTS	-	-	-	26,761.00	229,868.00	25,000.00
PROPERTY ACQUISITION	-	-	-	1,815,166.00	-	-
EQUIPMENT & MACHINERY	-	-	-	117,243.00	-	-
VEHICLES	-	-	12,600.00	-	-	-
SUBTOTAL	-	-	12,600.00	1,959,170.00	229,868.00	25,000.00
TOTAL DEPT 519	620,843.00	1,115,937.00	880,140.00	2,806,001.00	7,415,668.00	1,353,797.00

The Contingency Account contains funding for legal settlements, accrued leave settlements, hurricane supplies and other unanticipated expenses.
The Reserve Account contains funding for catastrophic event.

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Public Safety Fiscal Year 2009/2010 Budgets

POLICE DEPARTMENT



GOAL: To provide the residents and visitors of the Town of Lauderdale-By-The-Sea the utmost in quality and efficient and comprehensive police services as specified in the contractual agreement with the Broward County Sheriff's Office.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Police Chief	1	1	1	1	1
Administrative Captain	0	0	0	0	0
Lieutenant	1	1	1	1	1
Administrative Specialist II	1	1	1	1	1
Sergeant	4	4	3	3	3
Community Service Aide	1	1	1	1	1
Detective	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
Total	28	28	27	27	27

DEPARTMENTAL OBJECTIVES:

The organizational values which guide the police services in the mission is to protect and place the highest value on the preservation of human life. Be committed to professionalism in all aspects of police operations and be highly visible and involved with the community in the delivery of police services.

ACHIEVEMENTS:

During the fiscal year 2008/2009, the Broward Sheriff's Office has accomplished the following:

- The formation of the CRIME DETERENT UNIT (CDU)-the unit partakes in high visibility enforcement efforts in select areas to deter crimes and maximize the apprehension of suspects.
- Unit members play an active role in the crime watch initiative and COP endeavors. The unit's mission is solely to be a proactive effort in deterring crime suffered by the district..
- License Plate Reader-ELSAG allows deputies to actively scan vehicle tags while on patrol in efforts to identify stolen vehicles.
- Cyber Visor - A community policing based email information service designed to keep residents informed regarding criminal activity, traffic information, upcoming events, security issues and important safety information.
- OnBase-program created to actively scan any and all documents created by the sheriff's office into central records.
- X2 Segway-recently obtained beach access Segway that enables uniform patrol on the actual sand enhancing visibility and service by the Broward Sheriff's Office.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 521 NAME: POLICE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
OTHER SERVICES					
SEWER/WASTEWATER	500.00	413.00	286.00	-	-
CONTRACTUAL SERVICES (BSO)	2,481,264.00	2,625,544.00	2,526,519.00	2,822,331.00	3,003,983.00
COMMUNICATIONS	4,036.00	4,188.00	4,779.00	-	-
ELECTRIC SERVICE	2,346.00	2,613.00	2,457.00	-	-
WATER SERVICE	345.00	325.00	202.00	-	-
LIABILITY INSURANCE	2,877.00	3,304.00	3,168.00	-	-
EQUIPMENT MAINTENANCE	-	-	-	-	5,500.00
OPERATING SUPPLIES	2,491,368.00	2,636,387.00	2,537,411.00	2,822,331.00	3,009,483.00
SUBTOTAL					
CAPITAL OUTLAY					
EQUIPMENT & MACHINERY	-	-	-	-	12,000.00
	2,491,368.00	2,636,387.00	2,537,411.00	2,822,331.00	3,021,483.00

FIRE DEPARTMENT



GOAL: The Town of Lauderdale-By-The-Sea Volunteer Fire Department is responsible for fire suppression, including water rescue and other emergencies, in the Town of Lauderdale-By-The-Sea, as specified under contract with the Town of Lauderdale-By-The-Sea.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Battalion Chief	1	1	1	1	1
Fire Administrator/Chief	1	0	0	1	1
Fire Marshal	0	0	0	1	0.5
Fire Inspector	0	0	0	1	1
Firefighters	13	13	18.5	0	0
Firefighters (Volunteer)	39	61	0	82	82
Total	54	75	19.5	86	85.5

DEPARTMENTAL OBJECTIVES:

To deliver fire suppression and rescue services to the Town of Lauderdale-By-The-Sea that insures the needed level of public safety expected by its residents; in the most cost effective manner. Under continuous improvement in all areas be it over land or sea. To reduce the ISO rating to a three.

ACHIEVEMENTS:

Increased skills and competency of firefighters and water rescue personal. Revision of department's management structure and operating procedures. ISO rating of 4 measured within a 5 month assessment period. Purchased two fully equipped first line trucks, water rescue Jet Ski and a fire boat to patrol the intercoastals waterways. With the town, installed safety numbered beach poles with life rings attached. Established a station watch program resulting in improved staffing of station and response times.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 522 NAME: FIRE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	73,300.00	-	26,250.00	81,932.00	57,328.00
INCENTIVE	-	-	17,500.00	-	-
PENSION	-	-	1,961.00	-	17,126.00
FICA	5,608.00	-	2,009.00	6,066.00	4,386.00
RETIREMENT	5,740.00	-	2,625.00	17,224.00	11,993.00
GROUP INSURANCE	7,052.00	-	1,146.00	9,671.00	12,911.00
SUBTOTAL	91,700.00	-	51,491.00	114,893.00	103,744.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	-	6,617.00	27,057.00	10,293.00	5,046.00
PROFESSIONAL CONSULTANTS	-	-	-	1,887.00	-
AUDIT EXPENSE	-	-	-	4,900.00	5,046.00
SEWER/WASTEWATER	671.00	621.00	430.00	-	-
W/C PROFESSIONAL TEST	-	-	17,500.00	-	-
CONTRACTUAL SERVICES	2,024,571.00	2,125,799.00	2,232,089.00	844,022.00	877,783.00
TRAINING/TUITION	-	-	12,171.00	-	-
COMMUNICATIONS	2,209.00	3,151.00	2,758.00	-	-
ELECTRIC SERVICE	3,528.00	3,928.00	3,694.00	-	-
WATER SERVICE	528.00	489.00	303.00	-	-
RENT/LEASE BLDG	-	-	11,433.00	-	-
LIABILITY INSURANCE	4,325.00	4,966.00	4,761.00	-	-
VEHICLE MAINTENANCE	-	-	6,360.00	-	-
FUEL	-	-	5,833.00	-	-
CONTINGENCY	23,919.00	-	-	-	-
OFFICE SUPPLIES	-	-	2,004.00	-	-
OPERATING SUPPLIES/MISC.	-	-	1,677.00	-	-
SUBTOTAL	2,059,751.00	2,145,571.00	2,328,070.00	861,102.00	887,875.00
CAPITAL OUTLAY	-	-	21,570.00	25,200.00	-
CAPITAL OUTLAY	-	-	29,500.00	-	-
SUBTOTAL	-	-	51,070.00	25,200.00	-
TOTAL DEPT 522	2,151,451.00	2,145,571.00	2,430,631.00	1,001,195.00	991,619.00

FIRE RESCUE



GOAL: To provide a professional, exceptional, and dedicated Emergency Medical Service to the residents and visitors of Lauderdale-By-The-Sea.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
EMS Battalion Chief	0	0	0	1	1
Firefighters/Paramedics	8.5	8.5	3	3	3
Total	8.5	8.5	3	4	4

DEPARTMENTAL OBJECTIVES:

To deliver a professional full time Emergency Medical Service to the residents and visitors of Lauderdale-By-The-Sea.

ACHIEVEMENTS:

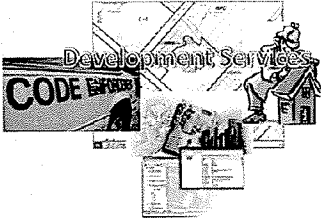
Met and maintained response time goals. Completed inter-departmental training with VFD. Initiated Autopulse and Induced Hypothermia programs..

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 523 NAME: FIRE RESCUE

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	8,145.00	-	-	-	-
FICA	624.00	-	-	-	-
RETIREMENT	637.00	-	-	-	-
GROUP INSURANCE	891.00	-	-	-	-
SUBTOTAL	10,297.00	-	-	-	-
OTHER SERVICES					
PROFESSIONAL CONSULT.	-	-	16,419.00	-	-
CONTRACTUAL SERVICES	926,321.00	972,636.00	1,021,268.00	670,000.00	696,801.00
SEWER/WASTEWATER	216.00	177.00	123.00	-	-
WATER SERVICE	156.00	140.00	87.00	-	-
SUBTOTAL	926,693.00	972,953.00	1,037,897.00	670,000.00	696,801.00
TOTAL DEPT 523	936,990.00	972,953.00	1,037,897.00	670,000.00	696,801.00

DEVELOPMENT SERVICES DEPARTMENT



GOAL: To encourage the community's support of and participation in the abatement and resolution of code and community standard violations. To enhance the quality of life in the community through the enforcement of land development regulations, zoning regulations, Ordinances, NFC (National Fire Codes), Florida Fire Prevention Code, Broward amendments to the

Florida Fire Prevention Code, and land use regulations. To maintain a positive and productive working relationship with the public.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	0	0
Town Planner (Contracted)	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	1.75	1.75
Total	6	6	6	4.75	4.75

DEPARTMENTAL OBJECTIVES:

To provide the following services: Engineering, Planning, Code Compliance, Zoning, Fire Marshal, Business Tax Receipts, Right-of-Way permitting, Building permitting, Miscellaneous permits. To provide Code Compliance seven (7) days a week; To assist applicants through the process for site plan review and variance requests; To provide staff support and assistance to the Planning and Zoning Board, the Board of Adjustment, the Code Compliance Special Master, the Development Review Committee. Coordinate and monitor the activities of contractual obligations by consultants and of the Broward County Building Department. Assist with maintaining the NFIP/CRS requirements; Assist the public with matters related to the Town's Code of Ordinances and Unified Land Development Regulations; To provide effective and expeditious Code Compliance services on both a proactive and reactive basis; To ensure all businesses (commercial businesses, rental property, docks, home offices, etc.) have a Business Tax Receipt and applicable inspections are conducted. To ensure zoning permits are issued and inspections are conducted for all special events; To monitor all construction activities and sites for compliance with the Town Ordinances and permitting requirements.

ACHIEVEMENTS:

Staff worked diligently, effectively, and efficiently with the Town Attorney in amending, creating, and revising several Town Ordinances. Staff worked with developers (Oriana, Minto, Shore Court, Bougainvillea Town Homes, etc.) routinely to facilitate progress. Staff provided support and assistance to the Planning and Zoning, Board of Adjustment and Special Master. This support includes agenda preparation, public notices, the transcription and maintenance of the related public records including minutes. Building permits were processed and inspections completed as requested. Zoning reviews and inspections were completed. ROW (Right-of-Way) permits were processed, reviewed, and inspected. Established the Fire Prevention Bureau/Town Fire Marshal. A fee schedule for fire plan review of permits and inspections was adopted. Department Policy and Procedures Manual was drafted. Building permits were reviewed and inspections completed as scheduled.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

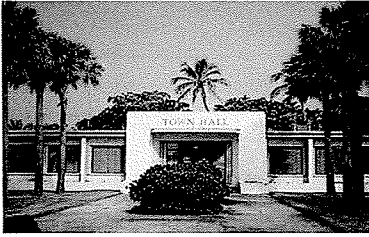
FUND: 1 NAME: GENERAL FUND
DEPT: 524 NAME: DEVELOPMENT SERVICES

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	278,241.00	213,310.00	263,513.00	190,772.00	195,809.00
OVERTIME SALARY	1,580.00	286.00	1,494.00	1,489.00	1,580.00
FICA	20,291.00	15,947.00	19,891.00	14,520.00	15,101.00
RETIREMENT	20,768.00	20,519.00	25,482.00	19,640.00	19,443.00
GROUP INSURANCE	68,610.00	37,410.00	36,798.00	26,188.00	33,637.00
SUBTOTAL	389,490.00	287,472.00	347,178.00	252,609.00	265,570.00
OTHER SERVICES					
ADVERTISEMENTS	6,000.00	387.00	5,256.00	-	3,500.00
LEGAL EXP.-OTHER ISSUES	1,500.00	21.00	-	224.00	1,000.00
PROFESSIONAL CONSULTANTS	136,050.00	105,589.00	70,215.00	27,880.00	45,700.00
W/C PROFESSIONAL TEST	375.00	365.00	-	45.00	200.00
COMMUNICATIONS	1,800.00	1,209.00	1,113.00	1,568.00	1,722.00
EQUIPMENT MAINTENANCE	2,935.00	2,430.00	3,336.00	59.00	983.00
VEHICLE MAINTENANCE	6,600.00	554.00	462.00	911.00	3,000.00
FUEL	2,500.00	2,501.00	2,859.00	1,038.00	4,680.00
SERVICE MAINT. CONTRACTS	2,175.00	2,092.00	3,772.00	1,135.00	3,184.00
PRINTING & BINDING	2,500.00	5,073.00	613.00	1,607.00	1,500.00
POSTAGE	2,500.00	3,905.00	3,642.00	4,507.00	4,650.00
OFFICE SUPPLIES	2,425.00	2,068.00	3,946.00	2,048.00	3,675.00
COMPUTER EXPENSE	-	-	1,986.00	4,191.00	4,000.00
UNIFORM EXPENSE	750.00	282.00	149.00	339.00	1,000.00
SIGNS	-	-	38.00	-	-
DUES/SUBSCRIPTIONS	419.00	725.00	437.00	341.00	1,258.00
TRAINING	2,000.00	2,595.00	1,801.00	2,210.00	3,989.00
OPERATING SUPPLIES/MISC.	2,000.00	3,202.00	4,634.00	5,346.00	5,595.00
SUBTOTAL	172,529.00	132,998.00	104,259.00	53,449.00	89,636.00
CAPITAL OUTLAY	-	8,275.00	10,948.00	-	-
SUBTOTAL	-	8,275.00	10,948.00	-	-
TOTAL DEPT 524	562,019.00	428,745.00	462,385.00	306,058.00	355,206.00

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Physical Environment Fiscal Year 2009/2010 Budgets

PUBLIC BUILDINGS



GOAL: Update all Town owned facilities in order to become more energy efficient. Provide and maintain a safe clean environment for all visitors and residents of Lauderdale-By-The-Sea to enjoy

DEPARTMENTAL OBJECTIVES:

Maintain all public buildings to the public satisfaction. Maintain a safe environment by identifying any safety issues and make all necessary repairs. Update Town's plumbing fixtures to lower water consumption..

ACHIEVEMENTS:

Completed the renovation of the Public Safety Complex. Supervised the installation of awning at Fire House. Replace and added hurricane shutters

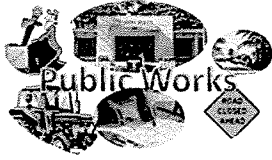
Note: Public Works Department employees perform the responsibilities of the Public Buildings Department.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 539 NAME: PUBLIC BUILDINGS

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	276,554.00	509,375.00	-	-	-
DEBT INTEREST	21,696.00	2,103.00	-	-	-
SUBTOTAL	298,250.00	511,478.00	-	-	-
OTHER SERVICES					
SEWER/WASTEWATER	4,526.00	6,376.00	3,524.00	5,722.00	8,525.00
COMMUNICATIONS	23,291.00	22,615.00	30,471.00	35,352.00	44,887.00
ELECTRIC SERVICE	27,077.00	33,628.00	41,888.00	60,601.00	70,611.00
WATER SERVICE	7,169.00	16,853.00	8,091.00	16,733.00	14,807.00
EQUIPMENT MAINTENANCE	6,300.00	7,343.00	10,459.00	7,820.00	16,488.00
CONTINGENCY	1,000.00	-	-	-	10,000.00
FUEL	-	-	459.00	1,701.00	4,000.00
SERVICE MAINTENANCE	5,020.00	4,807.00	5,495.00	9,721.00	16,137.00
MAINTENANCE MATERIALS	18,864.00	34,671.00	28,450.00	38,507.00	33,279.00
OPERATING SUPPLIES/MISC.	2,992.00	5,124.00	4,300.00	6,233.00	6,339.00
SUBTOTAL	96,239.00	131,417.00	133,137.00	182,390.00	225,073.00
CAPITAL OUTLAY	-	2,645.00	-	-	-
CAPITAL OUTLAY	81,519.00	1,300.00	19,264.00	9,525.00	11,200.00
SUBTOTAL	81,519.00	3,945.00	19,264.00	9,525.00	11,200.00
TOTAL DEPT 539	476,008.00	646,840.00	152,401.00	191,915.00	236,273.00

PUBLIC WORKS



GOAL: To maintain the Town's infrastructure by making repairs to roads and street/lights. Maintain the town's vehicle fleet to ensure safe operation

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Municipal Service Director	1	1	1	1	1
Asst. Municipal Svc Director	0	0	0	1	1
Special Projects Coordinator	1	1	0	0	0
Senior Office Specialist	1	1	1	1	1
Town Engineer (Contracted)	1	1	0	0	0
Public Facilities /Community Standards Supervisor	1	0	0	0	0
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker III	0	1	1	0	0
Maintenance Worker II	5	2	2	1	2
Maintenance Worker I	6.5	3	3	3	2
Total	17.5	11	9	8	8

DEPARTMENTAL OBJECTIVES:

Make necessary repairs to streets, sidewalks, streetlights and drainage. To provide proper maintenance to vehicles and equipment. Ensure that all employees as well as contractors adhere to safety policies.

ACHIEVEMENTS:

Replaced Hibiscus Force Main and installed new exfiltration drainage. Changed Dias lighting to energy efficient LED lighting. Managed all Public Buildings in a safe clean manner. Renovated hotel into ADA compliant Public Safety Complex.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 541 NAME: PUBLIC WORKS

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	658,822.00	309,328.00	317,910.00	360,814.00	388,935.00
OVERTIME SALARY	15,000.00	4,941.00	2,742.00	2,261.00	5,000.00
FICA	48,861.00	23,381.00	24,295.00	27,075.00	30,136.00
RETIREMENT	50,010.00	31,014.00	28,650.00	37,300.00	38,803.00
GROUP INSURANCE	175,749.00	59,125.00	53,281.00	66,586.00	72,810.00
UNEMPLOYMENT COMP	-	4,622.00	559.00	-	-
SUBTOTAL	948,442.00	432,411.00	427,437.00	494,036.00	535,684.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	49,530.00	34,721.00	2,578.00	3,314.00	3,000.00
W/C PROFESSIONAL TEST	780.00	360.00	170.00	150.00	450.00
COMMUNICATIONS	2,088.00	1,341.00	1,415.00	1,545.00	2,280.00
WATER SERVICE	76,457.00	48,861.00	27,380.00	36,527.00	38,696.00
ELECTRIC SERVICE-STREETS	42,000.00	46,695.00	31,092.00	44,576.00	48,513.00
VEHICLE LEASE	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	3,000.00	1,211.00	1,364.00	596.00	3,000.00
EQUIPMENT MAINTENANCE	17,000.00	18,668.00	20,578.00	8,496.00	15,000.00
VEHICLE MAINTENANCE	8,775.00	4,102.00	3,662.00	3,162.00	5,000.00
FUEL	11,263.00	13,035.00	17,052.00	10,017.00	20,000.00
SERVICE MAINTENANCE CONTRACT	-	-	1,440.00	-	-
RADIO MAINTENANCE	500.00	-	-	-	300.00
CONTINGENCY	-	8,019.00	-	-	10,000.00
STORMWATER DRAIN OUTFALL MAINT	-	-	-	75,881.00	130,000.00
TW PAVING MAIN REPAIR	-	-	-	21,528.00	25,000.00
POSTAGE	300.00	235.00	229.00	235.00	315.00
OFFICE SUPPLIES	1,000.00	1,654.00	1,582.00	1,077.00	1,408.00
UNIFORMS	5,250.00	2,702.00	3,498.00	2,930.00	3,036.00
STREET LIGHTS MAINTENANCE	-	11,557.00	8,223.00	5,656.00	12,632.00
STREET MAINTANCE / SUPPLIES	37,970.00	9,556.00	8,687.00	10,821.00	12,861.00
SIDEWALK MAINTANCE & REPAIR	-	-	40,330.00	39,791.00	40,000.00
LANDSCAPING/GROUND MAINT	110,000.00	-	-	-	-
SIGNS	10,750.00	6,891.00	12,926.00	15,578.00	18,209.00
FLAGS	-	-	-	3,241.00	3,600.00
DUES & SUBSCRIPTIONS	1,104.00	773.00	720.00	734.00	874.00
TRAINING AND TRAVEL	1,260.00	1,156.00	(25.00)	1,356.00	2,195.00
OPERATING SUPPLIES/MISC	13,000.00	8,594.00	8,314.00	9,462.00	9,011.00
SUBTOTAL	392,027.00	220,131.00	191,215.00	296,673.00	405,380.00
CAPITAL OUTLAY - M/E	17,000.00	24,612.00	21,137.00	1,814.00	5,000.00
CAPITAL OUTLAY - VEHICLES	-	-	165,375.00	40,556.00	-
SUBTOTAL	17,000.00	24,612.00	186,512.00	42,370.00	5,000.00
TOTAL DEPT 541	1,357,469.00	677,154.00	805,164.00	833,079.00	946,064.00

COMMUNITY STANDARDS



GOAL: To provide a safe, clean, well maintained appearance of the Town's public property.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Assistant Town Manager	0	0	0	1	1
Special Projects Coordinator	0	0	1	0	0
Town Planner (Contracted)	0	0	1	1	1
Public Facilities /Community Standards Supervisor	0	1	1	1	1
Maintenance Worker II	0	1	1	2	2
Maintenance Worker I	0	3	3	2	2
Total	0	5	7	7	7

DEPARTMENTAL OBJECTIVES:

To beautify the town's property through landscaping and a manicured lawn.

ACHIEVEMENTS:

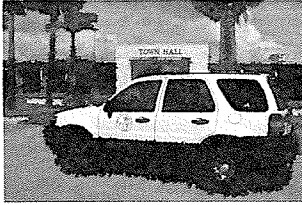
Maintained all Town properties, started making mulch using tree trimmings, replaced Royal Palm on Commercial Blvd, took over maintaining Sea Grape and Pavilion from contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 542 NAME: COMMUNITY STANDARDS

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	213,906.00	224,054.00	254,047.00	265,125.00
OVERTIME SALARY	-	1,082.00	2,090.00	3,715.00	5,000.00
FICA	-	15,911.00	17,161.00	19,507.00	20,665.00
RETIREMENT	-	21,176.00	27,798.00	28,861.00	29,200.00
GROUP INSURANCE	-	38,900.00	30,498.00	27,850.00	36,874.00
SUBTOTAL	-	290,975.00	301,601.00	333,980.00	356,864.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	-	850.00	13,811.00	535.00	10,000.00
W/C PROFESSIONAL TEST	-	170.00	80.00	-	200.00
CONTRACTUAL SERVICES	-	6,276.00	29,752.00	37,786.00	38,428.00
COMMUNICATIONS	-	628.00	1,143.00	899.00	993.00
EQUIPMENT RENTAL/LEASE	-	-	425.00	510.00	1,000.00
EQUIPMENT MAINTENANCE	-	2,516.00	4,681.00	2,287.00	5,650.00
VEHICLE MAINTENANCE	-	2,786.00	1,332.00	1,392.00	3,675.00
FUEL	-	4,184.00	4,958.00	3,836.00	5,230.00
SERVICE MAINTENANCE AGREEMENT-SWEEPER	-	-	-	-	1,512.00
RADIO MAINTENANCE	-	-	-	-	250.00
OFFICE SUPPLIES	-	755.00	502.00	248.00	539.00
UNIFORMS	-	1,732.00	1,975.00	2,449.00	2,388.00
STREET MAINT/SUPPLIES	-	1,031.00	152.00	-	-
LANDSCAPING/GROUND MAINT	-	79,194.00	62,410.00	50,967.00	65,000.00
DUES & MEMBERSHIPS	-	-	110.00	423.00	125.00
TRAINING	-	568.00	320.00	816.00	1,175.00
OPERATING SUPPLIES/MISC	-	4,918.00	10,197.00	6,125.00	500.00
SUBTOTAL	-	105,608.00	131,848.00	108,273.00	136,665.00
CAPITAL OUTLAY	-	15,569.00	12,261.00	3,010.00	5,000.00
SUBTOTAL	-	15,569.00	12,261.00	3,010.00	5,000.00
TOTAL DEPT 542	-	412,152.00	445,710.00	445,263.00	498,529.00

PARKING ENFORCEMENT



GOAL: To effectively enforce parking ordinances throughout the Town. To maintain the Town's 437 parking meters calibrated and in good working order.

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Enforcement Supervisor	0	0	1	1	1
Enforcement Officers	3	3	1	.75	.75
Office Specialist (Part-time)	0	0	0	.25	.25
Total	3	3	2	2	2

DEPARTMENTAL OBJECTIVES:

To provide adequate coverage of parking personnel during the optimum hours and days. To maintain accurate records of citations issued and make fair decisions to those who appeal violations. Provide high visibility in the downtown area to assist visitors and residents to deter crime. Equip parking personnel with the latest technology in an effort to become more time efficient. Maintain all parking meters to assure proper working order. Collect parking revenue three times per week. Maintain all parking meters are in good working order.

ACHIEVEMENTS:

Installed new multi-station meters in the renovated El Prado parking Lot. Increased parking enforcement by completing monthly studies and changes personnel work hours to meet the demand. Assisted commission in revisions to Parking Code

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 545 NAME: PARKING ENFORCEMENT

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
PERSONNEL SERVICES					
SALARIES	119,725.00	111,977.00	83,533.00	85,782.00	94,631.00
OVERTIME SALARIES	2,053.00	509.00	899.00	-	553.00
FICA	8,831.00	8,204.00	6,280.00	6,277.00	7,282.00
RETIREMENT	9,039.00	11,227.00	8,512.00	8,969.00	9,376.00
GROUP INSURANCE	21,333.00	20,443.00	11,269.00	11,609.00	14,920.00
SUBTOTAL	160,981.00	152,360.00	110,493.00	112,637.00	126,762.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	49,927.00	23,110.00	15,849.00	17,488.00	22,632.00
W/C PROFESSIONAL TEST	195.00	-	45.00	170.00	150.00
CONTRACTUAL SERVICES	4,963.00	1,414.00	670.00	984.00	1,764.00
COMMUNICATION SERVICE	840.00	439.00	342.00	1,403.00	1,598.00
EQUIP. RENTAL/LEASE	5,000.00	2,412.00	2,204.00	2,793.00	3,314.00
EQUIP. MAINTENANCE	2,500.00	1,880.00	251.00	1,460.00	1,880.00
VEHICLE MAINTENANCE	1,000.00	1,551.00	2,546.00	556.00	1,500.00
FUEL	4,500.00	5,362.00	4,994.00	1,327.00	2,499.00
SERVICE MAINTENANCE CONTRAC	880.00	-	-	1,200.00	2,400.00
PRINTING & BINDING	3,500.00	2,143.00	1,029.00	1,601.00	1,875.00
POSTAGE	840.00	428.00	338.00	369.00	428.00
OFFICE SUPPLIES	500.00	168.00	455.00	78.00	400.00
COMPUTER EXPENSE	1,250.00	-	1,089.00	60.00	600.00
BUILDING MAINTENANCE	-	2,478.00	-	-	-
UNIFORMS	814.00	362.00	291.00	419.00	437.00
TRAINING	500.00	229.00	-	500.00	500.00
OPERATING SUPPLIES	1,220.00	3,053.00	2,083.00	2,974.00	2,500.00
SUBTOTAL	78,429.00	45,029.00	32,186.00	33,382.00	44,477.00
CAPITAL OUTLAY	600.00	-	11,131.00	615.00	2,000.00
SUBTOTAL	600.00	-	11,131.00	615.00	2,000.00
TOTAL DEPT 545	240,010.00	197,389.00	153,810.00	146,634.00	173,239.00

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Recreation & Beach Fiscal Year 2009/2010 Budgets

DEPARTMENT: RECREATION



GOAL: To provide a safe, clean, accessible and durable recreational facility for residents and visitors of the Town. Provide and ensure playgrounds are safe for a child to use. Provide community recreation for all programs for senior citizens.

DEPARTMENTAL OBJECTIVES:

Provide safe clean parks for all to enjoy.

ACHIEVEMENTS:

Successfully repaired three basketball backboards and maintained safe facilities throughout the year.

Note: The responsibilities of the Recreation Department are performed by the Public Works Department employees and outside contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 572 NAME: RECREATION

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
OTHER SERVICES					
SEWER/WASTEWATER	288.00	225.00	155.00	170.00	228.00
SENIOR RECREATION CENTER	57,750.00	57,750.00	57,750.00	61,500.00	57,750.00
CHILDRENS/SENIOR ACTIVITIES	-	-	-	-	34,000.00
PERFORMING ARTS CENTER	12,000.00	12,000.00	12,000.00	250.00	7,500.00
COMMUNICATIONS	1,632.00	1,184.00	952.00	1,165.00	1,446.00
ELECTRIC SERVICE	2,520.00	3,489.00	3,247.00	3,773.00	2,392.00
WATER SERVICE	204.00	177.00	110.00	135.00	184.00
LIABILITY INSURANCE	1,164.00	1,500.00	1,359.00	1,697.00	1,697.00
EQUIPMENT MAINTENANCE	2,175.00	2,083.00	16,500.00	2,984.00	3,150.00
SPECIAL EVENTS	100,000.00	130,277.00	125,362.00	47,450.00	64,000.00
COMPUTER EXPENSE	1,000.00	-	-	-	250.00
OFFICE SUPPLIES	500.00	177.00	464.00	-	525.00
BLDG. MAINT.AND MATERIALS	1,633.00	216.00	1,557.00	1,420.00	2,500.00
DUES & SUBSCRIPTIONS	-	-	-	302.00	350.00
OPERATING SUPPLIES	4,624.00	3,271.00	1,889.00	6,179.00	5,953.00
PARK MAINTENANCE & SUPPLIES	-	7,783.00	-	-	-
SUBTOTAL	185,490.00	220,132.00	221,345.00	127,025.00	181,925.00
 CAPITAL OUTLAY	 4,044.00	 6,400.00	 12,301.00	 -	 -
SUBTOTAL	4,044.00	6,400.00	12,301.00	-	-
 TOTAL DEPT 572	 189,534.00	 226,532.00	 233,646.00	 127,025.00	 181,925.00

DEPARTMENT: BEACH



GOAL: To maintain a safe clean beach for all to enjoy.

DEPARTMENTAL OBJECTIVES:

Coordinate the professional services for the purpose of cleaning and sanitizing town beach. Coordinate with staff to keep the beach, portals and pavilion clean. Repair and maintain bouys.

ACHIEVEMENTS:

Established a beach recycling program. Supervised the completion of Commercial Pavilion.

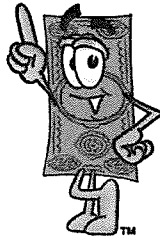
Note: The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010**

FUND: 1 NAME: GENERAL FUND
DEPT: 572.100 NAME: BEACH

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
OTHER SERVICES					
BEACH MAINTENANCE	139,792.00	157,972.00	157,971.00	162,710.00	162,720.00
EQUIPMENT RENTAL/LEASE	-	2,926.00	-	-	-
EQUIPMENT MAINTENANCE	-	-	10,729.00	3,484.00	3,000.00
FUEL	-	-	-	-	1,000.00
BUOY MAINTENANCE	6,000.00	10,024.00	5,870.00	3,990.00	14,000.00
BLDG. MAINT MATERIALS	2,500.00	5,400.00	-	6,240.00	9,000.00
DUES/MEMBERSHIPS	327.00	-	-	-	-
TRAINING	500.00	-	-	-	-
OPERATING SUPPLIES/MISC	1,000.00	4,080.00	1,682.00	4,234.00	4,000.00
SUBTOTAL	150,119.00	180,402.00	176,252.00	180,658.00	193,720.00
TOTAL DEPT 572.100	150,119.00	180,402.00	176,252.00	180,658.00	193,720.00

INTER-FUND TRANSFERS



GOAL: Subsidize other funds.

DEPARTMENTAL OBJECTIVES:

To provide funding source to other funds for the completion of capital projects.

ACHIEVEMENTS:

Transferred \$ 1,615,756 to the Capital Fund

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2009-2010

FUND: 1 NAME: GENERAL FUND
DEPT: 581.100 NAME: INTERFUND TRANSFERS

OBJECT OF EXPENDITURE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
INTERFUND TRANSFERS					
TRANSFER TO WATER SEWER	-	815,454.00	-	-	-
TRANSFER TO STORMWATER	94,649.00	94,649.00	312,891.00	-	-
TRANSFER TO PARKING	1,400,000.00	-	-	-	-
TRANSFER TO CAPITAL	1,759,939.00	2,546,002.00	4,653,502.00	2,199,599.00	1,615,756.00
SUBTOTAL	3,254,588.00	3,456,105.00	4,966,393.00	2,199,599.00	1,615,756.00
TOTAL DEPT 581	3,254,588.00	3,456,105.00	4,966,393.00	2,199,599.00	1,615,756.00

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Special Revenue Funds Fiscal Year 2009/2010 Budget

SPECIAL REVENUE FUND 2009/2010

LAW ENFORCEMENT TRUST FUND

The Special Revenue Fund is used to account for police department confiscated property. State Law requires that funds acquired from the sale of police confiscated property be utilized for specific non-recurring expenses.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>
Capital Outlay	<ul style="list-style-type: none">• Sally Port• Prisoner Detention Cell• Interview Room• Specialized-Audio/video Recording Devices & Acoustic Shielding	\$150,321.00

TOWN OF LAUDERDALE BY THE SEA

FISCAL YEAR 2009/2010

BUDGET

LAW ENFORCEMENT TRUST

OBJECT	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ACTUAL	FY 2009/2010 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	11,495.00	71,141.00	14,453.00	149,769.00
CONFISCATIONS	-	-	5,543.00	122.00	-
INTEREST EARNED	15,314.00	5,105.00	10,496.00	1,199.00	552.00
MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL RESOURCES AVAILABLE	15,314.00	16,600.00	87,180.00	15,774.00	150,321.00
RESOURCES ALLOCATED					
OPERATING SUPPLIES/MISC.	380.00	-	12,096.00	-	-
CAPITAL OUTLAY					
BUILDING IMPROVEMENT	-	-	-	-	150,321.00
MACHINERY & EQUIPMENT	8,579.00	16,600.00	75,084.00	15,806.00	-
TOTAL RESOURCES ALLOCATED	8,959.00	16,600.00	87,180.00	15,806.00	150,321.00

SPECIAL REVENUE FUND 2009/2010

POLICE LAW TRAINING

This fund accounts for a portion of police fines received from each paid traffic citation issued within the corporate limits of the Town which by law, must be used for further the education of the Town's police officers.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>
Training	Mandatory Training	\$1,500

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2009/2010
BUDGET**

POLICE LAW TRAINING

OBJECT	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ACTUAL	FY 2009/2010 ADOPTED
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RESOURCES AVAILABLE

CARRYFORWARD BALANCE	-	1,235.00	1,256.00	-	1,470.00
INTEREST EARNED	502.00	265.00	244.00	32.00	30.00

TOTAL RESOURCES AVAILABLE	502.00	1,500.00	1,500.00	32.00	1,500.00
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RESOURCES ALLOCATED

MANDATORY TRAINING	1,500.00	1,500.00	1,500.00	-	1,500.00
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TOTAL RESOURCES ALLOCATED	1,500.00	1,500.00	1,500.00	-	1,500.00
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Sewer Enterprise Fund Fiscal Year 2009/2010 Budget

SEWER ENTERPRISE FUND 2009/2010

SEWER ENTERPRISE FUND

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Sewer system. This system services approximately 1,438 residential and commercial accounts. Sewer service in the northern part to the commercial customers is provided by the City of Pompano Beach, residential service is by septic system until completion of the sanitary sewer system installed on Terra Mar and Bel Air Islands. Revenues are derived from the charges for sewage transmitted to the Town's sewer pump station and the City of Pompano Beach's plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water and is billed by the City of Pompano and City of Fort Lauderdale according to service area. In order to pay for the operating and maintenance expenses of the sewer system, rates are evaluated annually to avoid subsidy of the General Fund.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>
Emergency Sewer Repair / Replace Lines	Emergency repairs to sewer system lines.	\$ 25,000
Sewer Lines & Pump Station Maintenance	Sewer Lines Maintenance and Repairs.	\$ 70,000
	Lift Station Maintenance and Repairs.	\$ 33,000

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Maintenance Worker I	.5	1	1	1	1
Accountant	0	0	0	.25	.25
Total	.5	1	1	1.25	1.25

TOWN OF LAUDERDALE BY THE SEA

FISCAL YEAR 2009/2010

BUDGET

SEWER ENTERPRISE FUND

OBJECT	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ACTUAL	FY 2009/2010 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	54,306.00	142,084.00
REVENUES:					
INTEREST EARNINGS	53,620.00	66,812.00	41,744.00	6,146.00	7,000.00
SEWER SERVICE FEES	999,291.00	1,007,576.00	1,096,596.00	999,843.00	1,074,282.00
SEWER PENALTIES	1,498.00	1,463.00	2,062.00	1,793.00	1,033.00
TOTAL REVENUE	1,054,409.00	1,075,851.00	1,140,402.00	1,062,088.00	1,224,399.00
TOTAL RESOURCES AVAILABLE	1,054,409.00	1,075,851.00	1,140,402.00	1,062,088.00	1,224,399.00
PERSONNEL SERVICES					
SALARIES	31,596.00	31,406.00	31,837.00	48,376.00	50,304.00
OVERTIME	-	203.00	-	-	-
FICA	2,420.00	2,418.00	2,435.00	3,701.00	3,849.00
RETIREMENT	2,612.00	3,113.00	3,136.00	4,765.00	4,955.00
GROUP INSURANCE	6,573.00	5,567.00	5,538.00	5,843.00	9,587.00
TOTAL PERSONNEL SERVICE	43,201.00	42,707.00	42,946.00	62,685.00	68,695.00
OPERATING EXPENSES					
PROFESSIONAL CONSULTANTS	13,112.00	13,679.00	30,014.00	17,864.00	26,227.00
SEWER/WASTEWATER	724,662.00	767,551.00	815,493.00	819,916.00	900,244.00
UTILITIES	14,345.00	12,863.00	14,150.00	13,395.00	15,179.00
LIABILITY INSURANCE	4,581.00	6,732.00	6,009.00	5,582.00	6,419.00
WORKERS COMPENSATION INSURANCE	3,593.00	3,339.00	3,440.00	4,027.00	6,322.00
SEWER LINE MAINTENANCE / REPAIRS	50,256.00	69,638.00	22,150.00	68,165.00	70,000.00
PUMP STATION MAINTENANCE / TELEMTRY	23,414.00	29,388.00	22,308.00	17,538.00	33,000.00
CONTINGENCY	-	-	-	-	15,000.00
PRINTING & BINDING	175.00	-	-	-	500.00
POSTAGE	-	-	-	-	250.00
OPERATING SUPPLIES/MISC.	288.00	125.00	1,340.00	-	2,000.00
DEPRECIATION	50,012.00	50,012.00	50,016.00	52,916.00	55,563.00
TOTAL OPERATING EXPENSE	884,438.00	953,327.00	964,920.00	999,403.00	1,130,704.00
CAPITAL OUTLAY					
SEAGRAPE-PUMP STATION	-	-	20,373.00	-	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	-	-	67,234.00	-	25,000.00
TOTAL CAPITAL OUTLAY	-	-	87,607.00	-	25,000.00
Fund Balance					
RESERVE	126,770.00	79,817.00	44,929.00	-	-
Total Fund Balance	126,770.00	79,817.00	44,929.00	-	-
TOTAL RESOURCES ALLOCATED	1,054,409.00	1,075,851.00	1,140,402.00	1,062,088.00	1,224,399.00

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Parking Revenue Improvement Fund Fiscal Year 2009/2010 Budget

PARKING REVENUE IMPROVEMENT PROGRAM 2009/2010

PARKING REVENUE IMPROVEMENT PROGRAM

The Parking Revenue Improvement Fund is used to account for all revenue/expenditures associated with the operation of the Town's Parking System in the business district. This parking system provides 383 parking spaces located within the business district. Revenues generated by the meters are used for parking improvements and land acquisition.

<i>Parking\Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>
Pay and Display Meters	This project is funded from the revenue generated by the parking meters in the Town's business area. These pay and display meters will replace the existing.	\$ 20,000

POSITION TITLE	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ADOPTED
Parking Technician	1	1	1	1.00	.75
Parking Enforcement Officer	0	0	1	.75	.75
Deputy Clerk	0	0	0	0	.25
Office Specialist	0	0	0	.25	.25
Total	1	1	2	2.00	2.00

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2009/2010
BUDGET**

PARKING REVENUE IMPROVEMENT FUND

OBJECT	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ACTUAL	FY 2009/2010 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	21,449.00
REVENUES:					
INTEREST EARNINGS	37,359.00	15,589.00	7,942.00	1,022.00	1,250.00
BUSINESS DISTRICT METERS	337,330.00	356,249.00	312,887.00	251,317.00	285,571.00
COMMERCIAL BLVD. METERS	-	69.00	5,504.00	15,179.00	9,992.00
EL MAR SURFACE PARKING LOT	92,268.00	100,898.00	63,671.00	62,221.00	60,874.00
BOUGAINVILLE SURFACE PARKING LOT	2,808.00	8,326.00	29,955.00	41,554.00	33,198.00
PARKING PERMITS	46.00	24.00	33,033.00	33,033.00	33,033.00
PARKING FINES	-	176,176.00	158,109.00	78,135.00	124,198.00
TOTAL REVENUES:	469,611.00	657,331.00	611,101.00	482,461.00	569,565.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	1,400,000.00	-	-	-	-
OTHER FINANCING SOURCE	2,000,000.00	-	-	-	-
TOTAL TRANSFERS IN:	3,400,000.00	-	-	-	-
TOTAL RESOURCES AVAILABLE	3,869,611.00	657,331.00	611,101.00	482,461.00	569,565.00
RESOURCES ALLOCATED					
DEBT PAYMENTS:					
DEBT SERVICE-PRINCIPAL	76,794.00	103,694.00	-	0.00	102,088.00
DEBT SERVICE-INTEREST	74,812.00	72,965.00	69,403.00	64,951.00	75,051.00
TOTAL DEBT SERVICE	151,606.00	176,659.00	69,403.00	64,951.00	177,139.00
INTERFUND TRANSFERS					
TRANSFER TO GENERAL FUND	168,053.00	165,645.00	350,000.00	165,645.00	165,645.00
TOTAL INTERFUND TRANSFERS	168,053.00	165,645.00	350,000.00	165,645.00	165,645.00
PERSONNEL SERVICES					
SALARIES	33,228.00	36,563.00	58,195.00	64,681.00	87,553.00
OVERTIME SALARIES	65.00	-	-	-	-
FICA	2,547.00	2,801.00	4,324.00	4,892.00	6,698.00
RETIREMENT	2,762.00	3,601.00	5,732.00	6,371.00	8,624.00
GROUP INSURANCE	7,463.00	5,579.00	10,301.00	15,082.00	20,671.00
TOTAL PERSONNEL SERVICES	46,065.00	48,544.00	78,552.00	91,026.00	123,546.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	6,950.00	19,284.00	20,808.00	7,926.00	22,298.00
WORKER COMP-PROFESSIONAL TESTING	-	-	80.00	0.00	150.00
CONTRACTUAL SERVICES	3,863.00	4,455.00	4,961.00	4,909.00	6,150.00
COMMUNICATIONS	-	-	204.00	384.00	2,182.00
ELECTRIC SERVICE	667.00	1,009.00	2,304.00	2,552.00	4,098.00
WATER SERVICE	3,734.00	2,755.00	2,247.00	3,605.00	4,997.00
EQUIPMENT RENTAL/LEASE	-	2,104.00	2,056.00	1,167.00	5,687.00
PARKING METER MAINTENANCE	2,513.00	1,835.00	308.00	0.00	1,752.00
PARKING LOT MAINTENANCE	-	141.00	29,050.00	114.00	1,000.00
GENERAL LIABILITY INSURANCE	96.00	183.00	181.00	250.00	275.00
WORKERS COMPENSATION INSURANCE	2,266.00	3,681.00	3,792.00	4,544.00	4,104.00
EQUIPMENT LIGHT MAINTENANCE	42.00	421.00	-	98.00	1,000.00
VEHICLE MAINTENANCE	1,382.00	460.00	517.00	0.00	1,000.00
FUEL	1,023.00	1,170.00	3,050.00	2,255.00	1,895.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	0.00	990.00
CONTINGENCY	-	-	-	0.00	5,512.00
PRINTING & BINDING	150.00	-	702.00	0.00	580.00
POSTAGE	-	-	38.00	0.00	116.00
OFFICE SUPPLIES	-	-	-	0.00	-
UNIFORMS	272.00	374.00	430.00	489.00	623.00
PARKING METER PARTS-SUPPLIES	-	1,511.00	-	0.00	1,500.00
TRAINING	-	-	-	200.00	250.00
OPERATING SUPPLIES	4,515.00	3,968.00	1,503.00	5,437.00	5,000.00
DEPRECIATION	6,778.00	8,666.00	8,821.00	11,501.00	12,076.00
TOTAL OPERATING EXPENSE	34,251.00	52,017.00	81,052.00	45,431.00	83,235.00
CAPITAL OUTLAY					
PARKING LOT CONSTRUCTION & LAND ACQUISITION	3,089,503.00	372,257.00	40,828.00	-	-
DECORATIVE PARKING METER POLES/COVERS	26,385.00	-	-	-	-
MACHINERY & EQUIPMENT	-	-	1,888.00	34,083.00	20,000.00
VEHICLE	-	-	11,131.00	-	-
TOTAL CAPITAL OUTLAY	3,115,888.00	372,257.00	53,847.00	34,083.00	20,000.00
Fund Balance					
RESERVE	353,748.00	(157,791.00)	(21,753.00)	-	-
Total Fund Balance	353,748.00	(157,791.00)	(21,753.00)	-	-
TOTAL RESOURCES ALLOCATED	3,869,611.00	657,331.00	611,101.00	401,136.00	569,565.00

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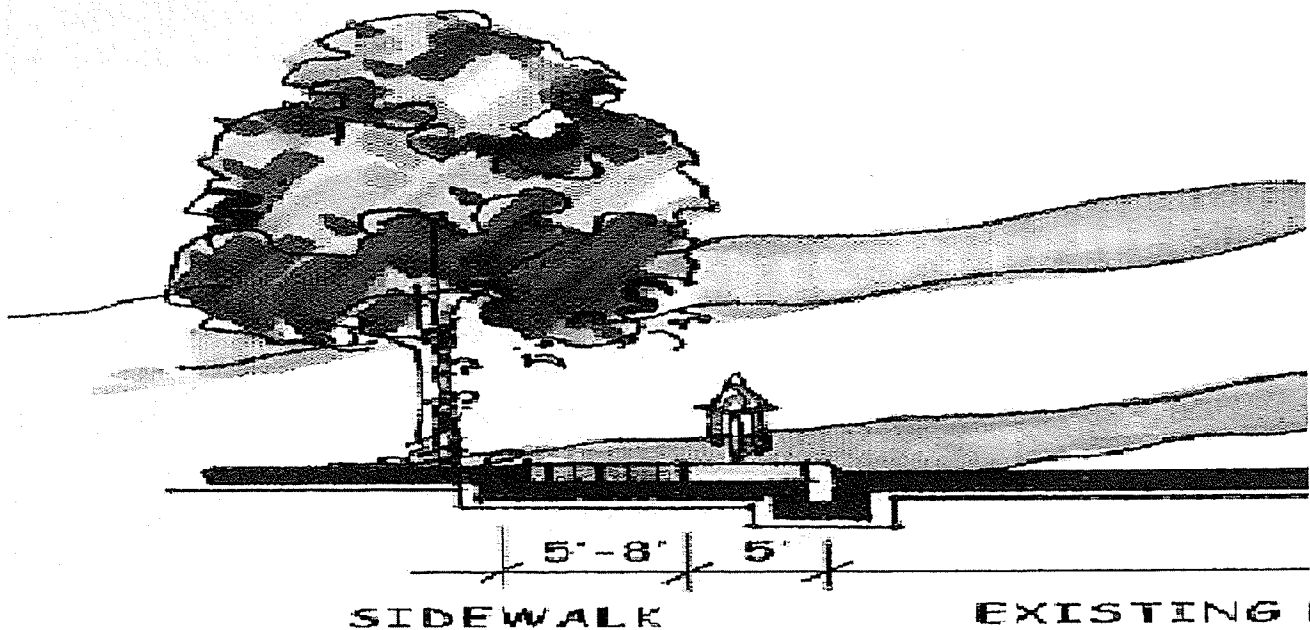
Capital Improvement Fund Fiscal Year 2009/2010 Budget

There are many differences between the operating budget and the Capital Improvement Program. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all Town services, but does not result in major physical assets for the community. The CIP includes one-time costs for projects that may last several years and result in major physical assets in the community.

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$50,000.00 or more.

1. El Mar Streetscape
2. Marine Park – Department of Environmental Protection
3. A1A Streetscape (Scope) - LBTS/Broward County
4. Pine Avenue to A1A Streetscape (Scope)
5. Fish Habitat Restoration
6. Town Entryway – Bel Air Monument Signs

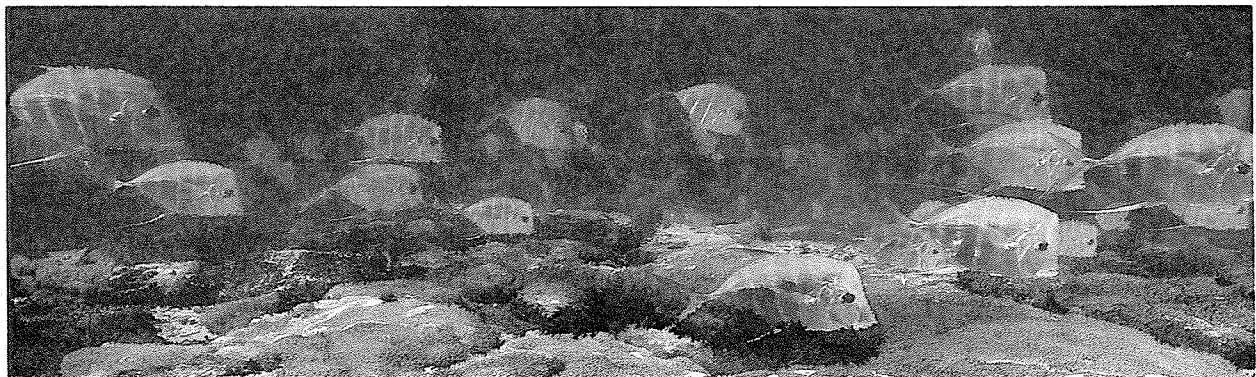




<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.		
	South Side	\$ 350,000	2010/2011
	North Side	\$ 200,000	2011/2012
Town Entryway Bel Air	Monument Signs at entryways	\$ 20,000	2009-2010
Pine Avenue from A1A to El Mar Streetscape	This project will create an attractive tropical passage between SR A1A and El Mar Drive. The project will include the landscaping at the intersection of A1A and Town streets, possible islands in the center lanes when permissible, and linear shade or palm trees.	\$ 29,000	2009/2010
		\$ 101,000	2010/2011
Rebuild Beach Dunes-Vision	Rebuild beach dune east of existing seawall and replant with low growth. To commence after completion of beach re-nourishment.	\$ 269,000	2010/2011
Decorative Residential Street Lighting (South)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000	2010/2011
		\$ 200,000	2011/2012
		\$ 200,000	2012/2013
		\$ 200,000	2013/2014
		\$ 200,000	2014/2015
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000	2010/2011
		\$ 200,000	2011/2012
		\$ 200,000	2012/2013
		\$ 200,000	2013/2014
		\$ 200,000	2014/2015
A-1-A Landscaping & Streetscaping-FDOT Project	RFP preparation, design and streetscape beautification improvements on A1A. This project will consist of landscaping, low level lighting, with shade trees and tree grates from Pine Avenue to Terra Mar Drive.	\$ 58,300	2009/2010
		\$ 367,000	2010/2011
		\$ 280,100	2011/2012
Cost Sharing Beach Re-Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2010/2011
Fish Habitat Project	Coral and Fish Habitat Restoration	\$ 64,500	2009-2010

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Repair Bridge Terra Mar	Repair Town's portion of bridge entering Terra Mar Island.	\$ 30,000	2009/2010
		\$125,000	2010/2011
Townwide Bus Shelters	Townwide Bus Pads and Shelters. Joint program with Broward County.	\$ 85,500	2010/2011
El Mar Streetscape Project	Design, Permitting & Engineering Services.	\$ 125,000	2009/2010
	Landscape, drainage and utilities	\$ 875,000	2009/2010
Sidewalk Replacement	Townwide sidewalk replacement and repair capital project.	\$ 200,000	2010/2011
		\$ 200,000	2011/2012
		\$ 200,000	2012/2013
		\$ 200,000	2013/2014
		\$ 200,000	2014/2015

PROPOSED MARINE PARK



Conceptual Marine Park Project (FY 09/10))

Maintenance and operating expenses related to completed capital improvement projects are budgeted in the departments of Public Works, Community Standards, Public Buildings, Recreation and Beach as noted on pages 88 through 93.

TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2009/2010
BUDGET
CAPITAL IMPROVEMENT FUND

OBJECT	FY 2007/2008 ACTUAL	FY 2008/2009 ACTUAL	FY 2009/2010 MANAGER ADOPTED	FY 2010/2011 MANAGER PROPOSED	FY 2011/2012 MANAGER PROPOSED	FY 2012/2013 MANAGER PROPOSED	FY 2013/2014 MANAGER PROPOSED
RESOURCES AVAILABLE							
CARRYFORWARD BALANCE	-	-	-	800,000	-	-	-
REVENUES:							
CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS)	-	176,548	-	-	-	-	-
ENHANCEMENT GRANT- (AIA LANDSCAPE&STREETSCAPE)	-	-	58,300	250,000	250,000	-	-
BROWARD COUNTY - Dept Natural ResouseProtection (Beach)	-	-	-	189,000	-	-	-
INTEREST EARNINGS	96,652	15,577	12,806	12,806	12,806	12,806	12,806
TOTAL REVENUES:	96,652	192,125	71,106	451,806	262,806	12,806	12,806
TRANSFERS IN:							
TRANSFERS FROM GENERAL FUND	4,653,502	2,199,599	1,615,756	1,228,961	-	-	-
OTHER FINANCING SOURCE	1,185,275	1,000,000	-	-	-	-	-
TOTAL TRANSFERS IN	5,838,777	3,199,599	1,615,756	1,228,961	-	-	-
TOTAL RESOURCES AVAILABLE	5,935,429	3,391,724	1,686,862	2,480,767	262,806	12,806	12,806
RESOURCES ALLOCATED							
DEBT PAYMENTS:							
DEBT SERVICE - PRINCIPAL (\$8.7)	1,052,759	819,628	9/15/2009 pd	-	-	-	-
DEBT SERVICE - INTEREST	176,200	102,091	9/15/2009 pd	-	-	-	-
DEBT SERVICE - PRINCIPAL (\$2.9)	2,398,282	-	-	-	-	-	-
DEBT SERVICE - INTEREST	128,868	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL (\$1.2)	610,436	-	-	-	-	-	-
DEBT SERVICE - INTEREST	8,756	-	-	-	-	-	-
TOTAL DEBT SERVICE	4,375,301	921,719	-	-	-	-	-
OPERATING:							
CONTINGENCY-MASTER PLAN			259,038				
DEPRECIATION / Gasb 34	205,010	195,791	226,024	237,325	249,191	261,651	274,734
TOTAL OPERATING EXPENSE	205,010	195,791	485,062	237,325	249,191	261,651	274,734
CAPITAL PROJECTS:							
JARVIS HALL RENOVATION	12,293	-	-	-	-	-	-
A1A LANDSCAPE & STREETSCAPE - FDOT PROJECT**	-	4,345	58,300	367,000	280,100	-	-
SANITARY SEWER- DESIGN & PERMITTING (TERRA MAR)	5,681	-	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	30,000	-	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (SUNSET LANE)	72,414	-	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	8,200	-	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	5,199,035	-	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB)	144,452	-	-	-	-	-	-
STREET RESURFACING - FLAMINGO TO TERRA MAR	-	-	-	350,000	200,000	-	-
REBUILD BEACH DUNE - VISION	-	-	-	269,000	-	-	-
PINE AVE FROM A1A TO EL MAR STREETSCAPE	-	-	29,000	101,000	-	-	-
TOWN ENTRY FEATURES - (Bel Air)	90,376	13,172	20,000	-	-	-	-
TOWNWIDE - STREET REPLACEMENT	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (SOUTH)	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (NORTH)	-	-	-	200,000	200,000	200,000	200,000
MELVIN ANGLIN SQUARE-GRANT	-	176,548	-	-	-	-	-
MELVIN ANGLIN PAVILION -	133,669	232,944	-	-	-	-	-
EL MAR STREETSCAPE - DESIGN & PERMITTING	-	-	125,000	-	-	-	-
EL MAR STREETSCAPE - CONSTRUCTION	-	-	875,000	-	-	-	-
SEAGRAPE DRIVE BEAUTIFICATION (NORTHSIDE)	880,618	282,344	-	-	-	-	-
SEAGRAPE-CUL-DE-SAC	-	52,715	-	-	-	-	-
WASHINGTONIA SIDEWALKS	21,100	2,037	-	-	-	-	-
COST SHARING BEACH RENOURISHMENT	-	-	-	200,000	-	-	-
REPAIR BRIDGE TERRA MAR	-	-	30,000	125,000	-	-	-
BEACH ACCESS PEDESTRIAN WALKWAYS	35,990	-	-	-	-	-	-
FISH HABITAT RESTORATION IMPROVEMENT PROJECT	-	40,155	64,500	-	-	-	-
BUS SHELTERS	-	-	-	85,000	-	-	-
TOTAL CURRENT PROJECTS	6,633,828	804,260	1,201,800	2,097,000	1,080,100	600,000	600,000
TOTAL RESOURCES ALLOCATED	11,214,139	1,921,770	1,686,862	2,334,325	1,329,291	861,651	874,734

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STATISTICS



Photo By: Maureen Terrian

Statistics

Date of Incorporation: November 30, 1947

Year of Charter Adoption: 1947

Form of Town Government: Commission - Manager

Location: Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square mile in area and has a population of approximately 5,852 with a peak seasonal population of 9,800. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.

Number of Employees	Full & Part-Time, Permanent Contractual	156.5
Recreation Facilities:	Miles of Public Beach	2.3
	Miles of Navigable Water	2.3
	Parks	3
	Tennis Courts	2
	Shuffleboard Court	2
	Bocci Ball Court	1
	Basketball Court	1

Infrastructure:	Town Buildings	7
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	3

Socio-Economic Data:	Consumer Price Index (1)C	-0.8%
	Per Capita Personal Income (2)	\$ 39,267

Population Statistics:	Civilian Labor Force (1) A	1,002.3
	Unemployment Rate (1) B	9.7%

Source:

(1) United States Department Of Labor - Bureau of Labor Statistics
Broward County, Florida

A. Number of persons, in thousands, seasonally adjusted (10/09)

B. In percent, not seasonally adjusted. (10/09)

C. Urban wage earners and clerical workers, base: 1982-84=100, not seasonally adjusted (10/09)

(2) U.S. Dept. Of Commerce, Bureau of Economic Analysis – (2008)

Town Of Lauderdale-By-The-Sea

General Governmental Revenues Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES & ASSESS-</u>	<u>FRANCHISE & UTILITY FEES</u>	<u>LICENSES & PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES & FOREITS</u>	<u>INTEREST & MISC.</u>	<u>TRANSFERS & OTHER SOURCES</u>	<u>TOTAL</u>
1999/00	1,761,322	987,577	25,880	396,260	227,049	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	49,506	419,390	264,776	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	57,984	782,103	260,143	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,732	67,035	1,885,314	284,053	521,886	290,360	4,134,115	14,012,587
2003/04	7,833,401	1,324,511	80,573	1,157,670	393,365	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,109
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,266,929
2006/07	11,067,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,272,356
2007/08	10,092,717	1,723,546	167,373	1,159,652	79,196	239,727	587,734	6,340,969	20,390,914
2008/09	9,195,526	1,765,461	154,835	1,262,096	159,131	253,958	105,748	7,944,519	20,841,275

(1) General and Capital Funds

Town Of Lauderdale-By-The-Sea

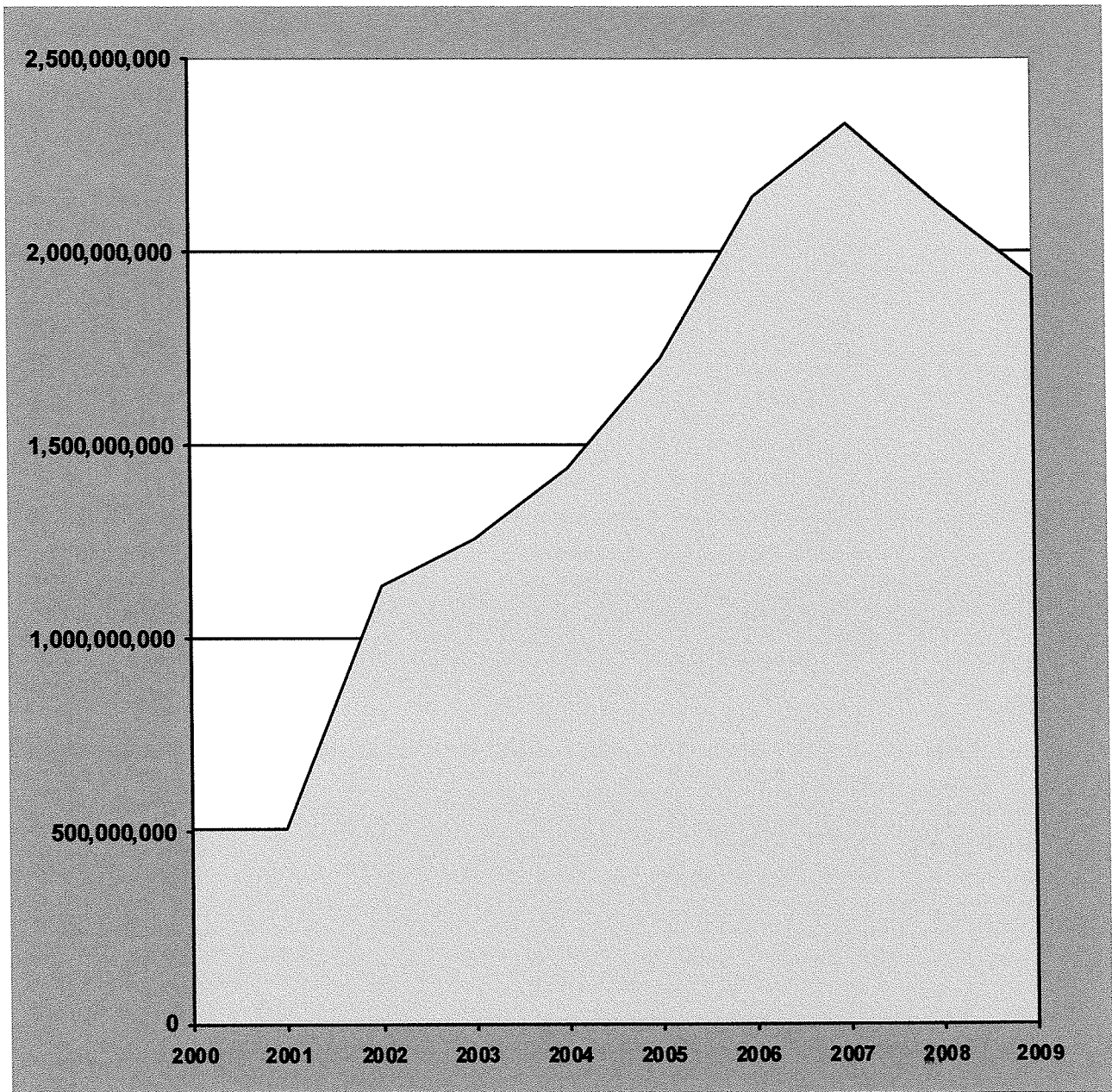
General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>GENERAL GOV'T</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>ROADS & STREETS</u>	<u>PARKS & RECREATION</u>	<u>TRANS- PORTATION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>DEBT SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,512	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,772,381	724,126	251,120	57,755	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	-	866,147	220,127	1,099,566	2,144,741	3,254,565	18,525,256
2006/07	1,999,066	6,181,156	176,967	1,149,617	442,618	197,389	1,226,725	2,621,382	3,456,105	17,451,025
2007/08	3,845,925	6,468,324	267,963	901,718	579,557	153,810	6,710,656	4,733,983	4,966,393	28,628,329
2008/09	2,040,682	4,799,584	232,062	1,278,342	757,332	146,634	337,097	7,365,682	2,199,599	19,157,014

(1) General and Capital Funds

Town of Lauderdale-By-The-Sea

Gross Taxable Value Last Ten Fiscal Years



2000	-	\$ 507,646,781
2001	-	\$ 994,182,340
2002	-	\$ 1,137,417,925
2003	-	\$ 1,259,147,591
2004	-	\$ 1,440,805,807

2005	-	\$ 1,726,443,066
2006	-	\$ 2,140,677,012
2007	-	\$ 2,321,656,228
2008	-	\$ 2,126,299,609
2009	-	\$ 1,935,973,843

**Town of Lauderdale-By-The-Sea
Comparison Of Adopted Millage
Last Ten Fiscal Years**

Fiscal Year	Fiscal Year
2000-2001	3.8500
2001-2002	4.7000
2002-2003	4.7000
2003-2004	4.7000
2004-2005	4.7000
2005-2006	4.7000
2006-2007	4.3500
2007-2008	4.1012
2008-2009	3.9990
2009-2010	3.9990

**Town of Lauderdale-By-The-Sea
Comparison Of Debt Levied
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012
2008-2009	3.9990	0.0000	3.9990
2009-2010	3.9990	0.0000	3.9990

Town Lauderdale-By-The-Sea
Property Tax Rates (per \$1,000)
Direct and Overlapping Governments
Last Ten Fiscal Years

<u>State Special Districts</u>								
			Broward	Florida	S. Florida	North		
Fiscal	Laud.-By-	Broward	County	Inland	Water	Broward	Hillsboro	
<u>Year</u>	<u>The-Sea</u>	<u>County</u>	<u>Schools</u>	<u>Navigation</u>	<u>Mgt.</u>	<u>Hospital</u>	<u>Inlet & CSC</u>	<u>Total</u>
2000/01	3.8500	7.5250	8.5410	0.0410	0.6970	2.4803	0.1036	23.2379
2001/02	4.7000	7.3650	8.8825	0.0385	0.6970	2.4803	0.1170	24.2803
2002/03	4.7000	7.1880	8.4176	0.0385	0.6970	2.5000	0.2490	23.7901
2003/04	4.7000	7.0230	8.2695	0.0385	0.6970	2.4803	0.1845	23.3928
2004/05	4.7000	6.7830	8.0623	0.0385	0.6970	2.1746	0.1845	22.6399
2005/06	4.7000	6.7830	8.0623	0.0385	0.6970	2.1746	0.1845	22.6399
2006/07	4.3500	6.0661	7.8687	0.0385	0.6970	1.8317	0.1170	20.9690
2007/08	4.1012	5.2868	7.6484	0.0345	0.6240	1.6255	0.4432	19.7636
2008/09	3.9990	5.3145	7.4170	0.0345	0.6240	1.7059	0.4614	19.5563
2009/10	3.9990	5.8132	7.4310	0.0345	0.6240	1.7059	0.0860	19.6936

Source: Broward County, Florida Property Appraiser

Proprietary Funds

Revenues & Expenditures Source

Last Ten Fiscal Years

Revenues

FISCAL YEAR	CHARGES FOR SERVICES&FINES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1999/00	682,564	10,303	-	586,944	1,279,811
2000/01	859,014	43,785	-	1,261,561	2,164,360
2001/02	933,843	19,922	-	462,266	1,416,031
2002/03	1,162,228	13,374	-	525,801	1,701,404
2003/04	1,242,917	11,848	-	559,917	1,814,682
2004/05	1,188,894	35,984	-	726,347	1,951,226
2005/06	1,630,209	122,212	-	1,494,649	3,247,070
2006/07	1,693,219	120,966	176,176	94,649	2,085,011
2007/08	1,543,707	106,040	158,109	312,891	2,120,748
2008/09	1,404,940	7,168	78,135	54,306	1,544,548

Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	481	84,664	940,536	130,550	-	1,156,231
2004/05	-	90,304	949,426	1,148,276	-	2,188,005
2005/06	113,646	89,267	995,285	-	168,053	1,366,251
2006/07	118,987	129,720	1,111,087	372,257	165,645	1,897,696
2007/08	70,700	160,895	1,381,718	141,454	1,687,476	3,442,243
2008/09	64,951	153,711	1,044,834	34,083	165,645	1,463,224

Includes: Water, Sewer, Stormwater & Parking Funds
FY 2008-2009 Water and Sewer Funds Eliminated

Town Of Lauderdale-By-The-Sea Special Revenue Funds

Revenues & Expenditures Source Last Ten Fiscal Years

Revenues

FISCAL YEAR	FINES & FORFEITURES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
1999/00	13,460	281	-	13,741
2000/01	8,788	366	-	9,154
2001/02	-	437	-	437
2002/03	300,585	1,798	-	302,383
2003/04	43,599	3,334	-	46,933
2004/05	-	8,248	-	8,248
2005/06	-	15,816	-	15,816
2006/07	5,593	19,011	-	24,604
2007/08	5,543	10,739	-	16,282
2008/09	122	1,231	14,453	18,806

Expenditures

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2006/07	1,500	7,612	9,112
2007/08	13,596	75,084	88,680
2008/09	-	15,806	15,806

Includes Police Law Training Trust & Law Enforcement Trust Funds

GLOSSARY

**** A ****

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adopted Budget – The original budget as approved by the Town Commission at the beginning of the fiscal year.

Ad Valorem Taxes - Property taxes are calculated on a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

ADA – American Disability Act

Amended Budget – The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds within a department,

Appropriation - The Town Commission's legal authorization for the Town to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended is usually limited.

Assessed Valuation - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

Audit – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information.

**** B ****

Balanced Budget - A budget where the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves (taken from Florida Statutes 166.241 (2)).

Broward County (BC) - The administrative district of Lauderdale By The Sea.



Budget - A statement of the Town's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.

Budget Amendment – The process by which unanticipated changes in revenue or expenditures are made part of the budget, thereby amending it. These changes may be between Funds or Departments and require final approval by resolution and of the Town Commission.

Budgetary Control – The control or management of a government or enterprise fund in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available resources.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Re-appropriation – The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.

**** C ****

Capital Improvement Fund (CIP) – The Capital Improvement Fund is used to account for capital improvement expenditures not included in the General Fund and budgeted as part of the five-year capital improvement program.

Capital Outlays - Outlays for the acquisition of or addition to fixed assets, which are durable in nature and cost at least \$1,000. Such outlays are charged as expenditures through an individual department's operating budget.

Capital Projects - Any program, project, or purchases with a useful life span of 5 years and a cost of at least \$50,000; or major maintenance and repair items with a useful life span of five years.

Carryforward - Fund balances that are "carried forward" into the next fiscal year.

COLA– Cost Of Living Allowance

Comprehensive Plan - A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

Contingency - An appropriated budgetary reserve set aside for emergency or unanticipated expenditures.

Consumer Price Index (CPI) – A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.



**** D ****

Debt – Funds owed as a result of borrowing.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds or promissory notes.

Department – A major unit of operation in the Town, which indicates overall an operation or, group of related operations within a functional area.

Depreciation – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**** E ****

Encumbrances - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund – Fund established to account for operations financed and operated in a manner similar to a private business enterprise.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditures – The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.

**** F ****

Fiscal Year (FY) - The 12-month period to which the annual budget applies. The Town's fiscal year begins October 1 and ends September 30.

Franchise Fees - Fees levied by the Town in return for granting a privilege, which permits the continual use of public property such as Town streets, and usually involves the elements of monopoly and regulation.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Lauderdale By The Sea, this twelve-month period is October 01 to September 30.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.



Fund Balance - Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**** G ****

GAAP - Generally Accepted Accounting Principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, park development), but it is sometimes also for general purposes.

**** I ****

Intergovernmental Revenues - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.



**** M ****

Millage Rate - One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**** O ****

Operating Budget – The portion of the budget that pertains to daily operations, which provide basic governmental services.

Ordinance – A formal legislative enactment by the Town Commission, barring conflict with higher law, having the full force and effect of law within the Town.

**** P ****

Personal Services - Expenditures for salaries, wages, and employee fringe benefits.

Pay-as-you-go basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than by borrowing.

Proprietary Fund Types – Sometimes referred to as income determination or commercial-type funds, the classifications used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.



**** R ****

Revenue – Revenues are defined as an increase in the governmental units' current financial resources.

Revised Budget - A department's or funds authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.

RFP – Request For Proposal

Rollback Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Roll-Up Costs - The full year's financial commitments made in the prior year.

Retained Earnings – An equity account reflecting the accumulated earning of a enterprise or internal service fund.

**** S ****

SBA – State Board Administration

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Stormwater Utility Fund – The Stormwater Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System.

**** T ****

Transfers In/Out (Interfund Transfers) - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

TRIM - Truth In Millage Act

Truth in Millage Act (TRIM) - The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owners notified.

**** U ****

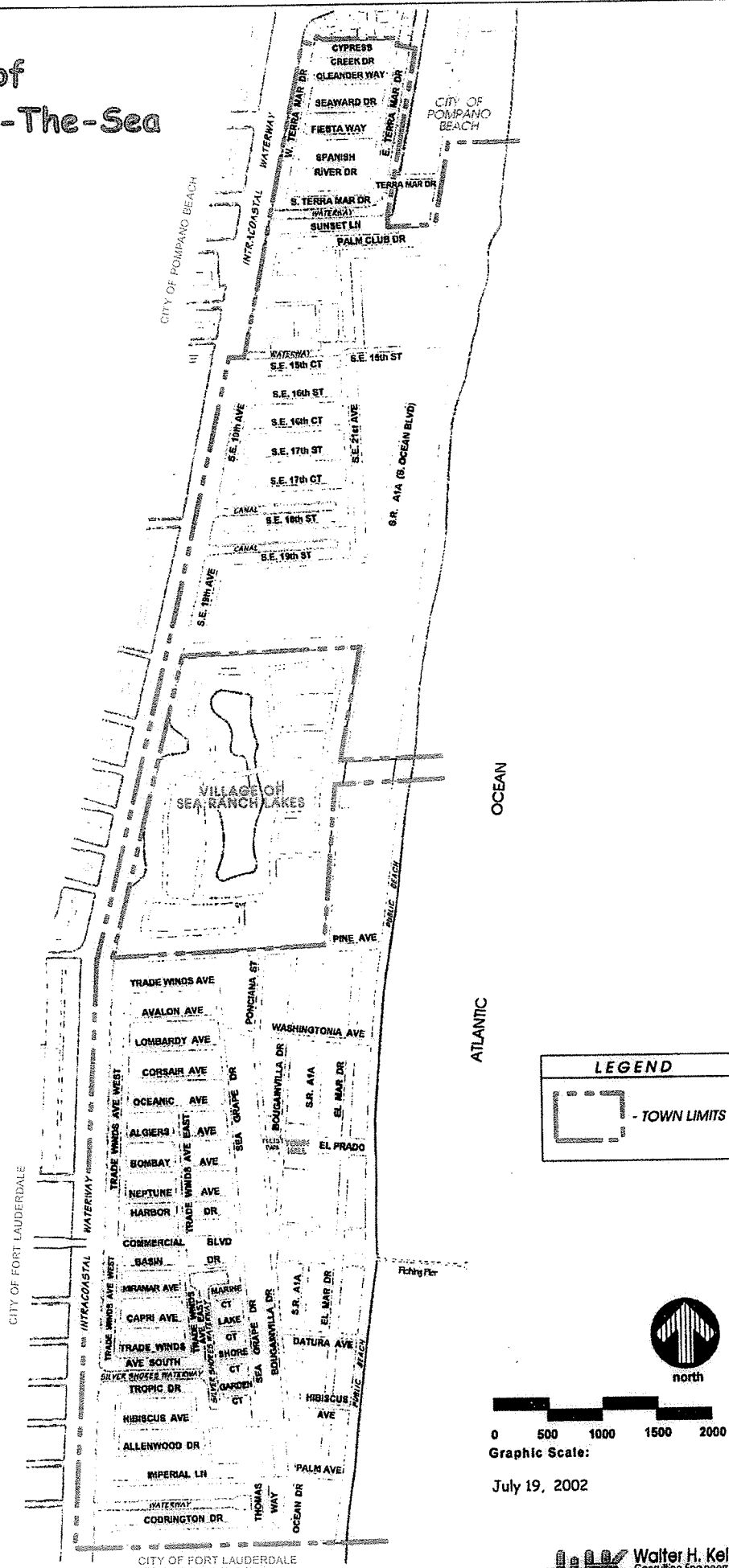
Utility Taxes - Municipal charges levied by the Town on every purchase of a public utility service (electric, natural gas and phone) within its corporate limits.



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Town of
Lauderdale-By-The-Sea





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